

MISSOURI DEPARTMENT OF REVENUE



FY2011 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2011 BUDGET
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Overview

Missouri Department of Revenue

The Missouri Department of Revenue (Department) is the central collection agency for all state and non-state revenues. In addition to collecting taxes and fees, the Department titles and registers vehicles, and licenses drivers. The Department strives to ensure that all taxes and fees owed to the state and local political subdivisions are paid; that its duties and services are performed according to statutory and regulatory standards, in a professional manner, and in a technologically forward-thinking fashion; and that it minimizes administrative expense.

In Fiscal Year 2009, the Department collected \$8.6 billion or 97.04 percent of state General Revenue and \$3.1 billion in other state funds. In addition, the Department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$6.2 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to maximize revenues for public education through the creation and sale of fun and entertaining games consistent with the highest level of service, integrity, and public accountability.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits monthly to the Lottery Proceeds Fund

In Fiscal Year 2009, Lottery sales exceeded \$968 million and the amount of profit transferred to the Lottery Proceeds Fund for education was \$259 million.

Over the past 24 years, the Lottery has sold more than \$12 billion in product and transferred profits in excess of \$3.5 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 24 year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 3.77 percent last fiscal year – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future.

State Auditor's Reports and Oversight Evaluations			
Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
Sales and Use Tax	State Auditor	April, 2007	www.auditor.mo.gov
Crime Victim's Compensation Program	State Auditor	May, 2007	www.auditor.mo.gov
Motor Vehicle and Drivers License Processes	State Auditor	March, 2008	www.auditor.mo.gov
Analysis of Low Income Housing Tax Credit Program	State Auditor	April, 2008	www.auditor.mo.gov
Safe Schools Initiatives	State Auditor	August, 2008	www.auditor.mo.gov
Review of Article X, Sections 16-24, Constitution of Missouri, Year Ended 6/30/08	State Auditor	April, 2009	www.auditor.mo.gov
Sales and Use Tax	State Auditor	January, 2010	www.auditor.mo.gov
State Tax Commission			
State Tax Commission	State Auditor	May, 2008	www.auditor.mo.gov
State Tax Commission	Oversight Evaluation	December, 2008	www.mogo.state.mo.us/oversight/overhome.htm
State Lottery Commission			
State Lottery Commission - Three Years Ending 6/30/2006	State Auditor	May, 2007	www.auditor.mo.gov

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Tax Credit for Contributions to Food Pantry	Section 135.647	8/28/2011	N/A
Homestead Preservation Credit	Section 137.106	9/1/2010	By letter dated August 26, 2009, the Committee on Legislative Research, Oversight Division, requested information pursuant to Section 23.256 on the Homestead Preservation Credit.
Tax Refund Check-Off for Missouri Military Family relief fund	Section 143.1004	8/28/2011	
Lead and Battery Fee	Section 260.262	6/30/2011	N/A
Waste and Scrap Tires Free	Section 260.273	1/1/2010	N/A
Missouri Vocational Enterprises Production of License Tabs	Section 301.290	1/1/2010	N/A

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department of Revenue (Department) is requesting restoration of the 100 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2011. The ability to respond to changing situations is sometimes difficult to manage with fixed budgets that have experienced cuts rather than growth. With core reductions and the impact of Amendment 3, the Department's budget is tight and flexibility is needed to continue providing the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. One hundred percent flexibility is needed to obtain the maximum benefit in delivering service to Missouri.

DEPARTMENT REQUEST	GOVERNOR RECOMMENDATION										
<div style="border-bottom: 1px solid black; padding-bottom: 5px;"> Personal Service <table style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 60%;">General Revenue</td> <td style="text-align: right;">\$31,836,420</td> </tr> <tr> <td>Other Funds</td> <td style="text-align: right;">8,275,183</td> </tr> </table> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> Expense and Equipment <table style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 60%;">General Revenue</td> <td style="text-align: right;">\$8,776,239</td> </tr> <tr> <td>Other Funds</td> <td style="text-align: right;">8,617,113</td> </tr> </table> </div> <div style="border-bottom: 3px double black; padding-bottom: 5px;"> Total <table style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">\$57,504,955</td> </tr> </table> </div>	General Revenue	\$31,836,420	Other Funds	8,275,183	General Revenue	\$8,776,239	Other Funds	8,617,113		\$57,504,955	<p>50% between divisions.</p> <p>100% between Personal Service and Expense and Equipment within the same house bill section.</p>
General Revenue	\$31,836,420										
Other Funds	8,275,183										
General Revenue	\$8,776,239										
Other Funds	8,617,113										
	\$57,504,955										

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$1,419,010 between divisions to pay contractual expenses, plates and tabs, and postage.	The Department's flexibility is restricted to 50%. The Department will use its flexibility to focus on aggressive revenue generating programs.	To maximize the effectiveness of budget flexibility, it is important to allow the Department to continue to draw upon all its appropriation dollars to obtain the maximum benefit of revenue collections in delivering services to Missouri.

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL PROGRAMS								
DOR Federal Programs - 0132 - 1860024								
PROGRAM-SPECIFIC								
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00

NEW DECISION ITEM
RANK: _____ **OF** _____

Department of Revenue	Budget Unit <u>86140C</u>
Division: All Divisions	
DI Name: Federal Programs	DI# 1860024

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	1	0	1
TRF	0	0	0	0
Total	0	1	0	1 E
<hr/>				
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Federal (0132)

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	1	0	1
TRF	0	0	0	0
Total	0	1	0	1 E
<hr/>				
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Federal (0132)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Federal Fund</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This appropriation will allow the Department of Revenue (Department) to pursue and implement federal grant programs as soon as the grant is awarded. Currently, the Department must submit a supplemental and/or new decision item request to increase its federal fund ceiling.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	86140C
Division: All Divisions		
DI Name: Federal Programs	DI# 1860024	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department is requesting an \$1 with an "E" as the amount needed will depend on federal grants awarded.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions			1				1		
Total PSD	0		1		0		1		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	1	0.0	0	0.0	1	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue				Budget Unit <u>86140C</u>					
Division: All Divisions									
DI Name: Federal Programs				DI# 1860024					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions			<u>1</u>				<u>1</u>		
Total PSD	<u>0</u>		<u>1</u>		<u>0</u>		<u>1</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>1</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>1</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: _____ **OF** _____

Department of Revenue	Budget Unit <u>86140C</u>
Division: All Divisions	
DI Name: Federal Programs	DI# 1860024

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL PROGRAMS								
DOR Federal Programs - 0132 - 1860024								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	8,066,966	247.65	8,974,473	280.14	8,974,473	280.14	8,170,733	248.14
STATE HWYS AND TRANS DEPT	6,391,518	223.45	6,773,445	222.25	6,773,445	222.25	6,773,445	222.25
TOTAL - PS	14,458,484	471.10	15,747,918	502.39	15,747,918	502.39	14,944,178	470.39
EXPENSE & EQUIPMENT								
GENERAL REVENUE	4,425,233	0.00	3,353,892	0.00	3,353,892	0.00	3,120,950	0.00
STATE HWYS AND TRANS DEPT	5,096,011	0.00	5,343,828	0.00	5,057,450	0.00	5,057,450	0.00
TOTAL - EE	9,521,244	0.00	8,697,720	0.00	8,411,342	0.00	8,178,400	0.00
TOTAL	23,979,728	471.10	24,445,638	502.39	24,159,260	502.39	23,122,578	470.39
License Plate Price Increase - 1860001								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	120,000	0.00	120,000	0.00
TOTAL - EE	0	0.00	0	0.00	120,000	0.00	120,000	0.00
TOTAL	0	0.00	0	0.00	120,000	0.00	120,000	0.00
Postage Increase - 1860006								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	45,211	0.00	0	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	68,400	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	113,611	0.00	0	0.00
TOTAL	0	0.00	0	0.00	113,611	0.00	0	0.00
NMVITIS User Fees - 1860002								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	120,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	120,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	120,000	0.00	0	0.00
GRAND TOTAL	\$23,979,728	471.10	\$24,445,638	502.39	\$24,512,871	502.39	\$23,242,578	470.39

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im_disummary

CORE DECISION ITEM

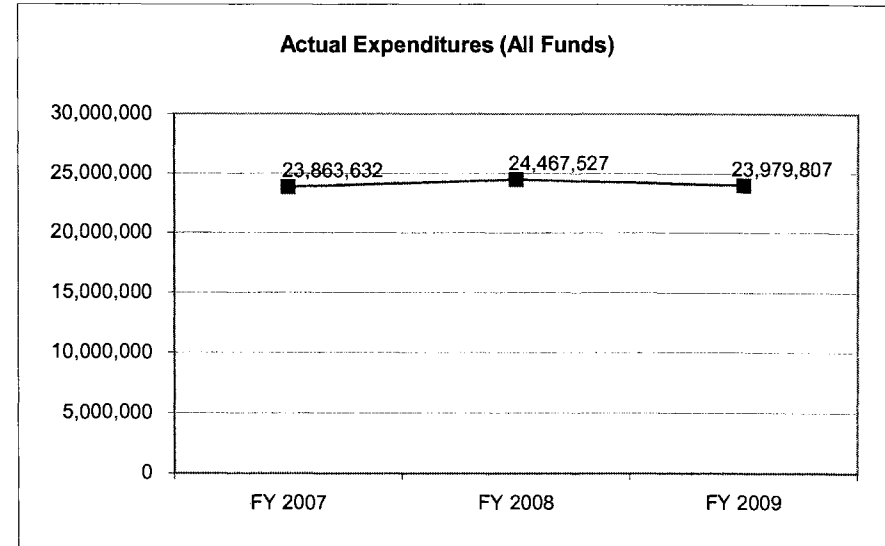
Department of Revenue					Budget Unit 86110C				
Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions									
Core - Highway Collections									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	8,974,473	0	6,773,445	15,747,918	PS	8,170,733	0	6,773,445	14,944,178
EE	3,353,892	0	5,057,450	8,411,342	EE	3,120,950	0	5,057,450	8,178,400
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	12,328,365	0	11,830,895	24,159,260	Total	11,291,683	0	11,830,895	23,122,578
FTE 280.14 0.00 222.25 502.39					FTE 248.14 0.00 222.25 470.39				
Est. Fringe	5,396,351	0	4,072,872	9,469,223	Est. Fringe	4,913,062	0	4,072,872	8,985,934
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: State Highways and Transportation Department Fund (0644)					Other Funds: State Highways and Transportation Department Fund (0644)				
2. CORE DESCRIPTION									
<p>Constitutional Amendment 3 passed by a majority vote on the 2004 General Election ballot limiting the amount of highway funding the Department of Revenue (Department) may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.</p> <p>The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Fuel Tax Program Driver License Program					Motor Vehicle Registration Program Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions		
Core - Highway Collections		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	25,488,221	25,769,301	26,411,227	24,445,638
Less Reverted (All Funds)	(764,648)	(769,353)	(2,204,006)	N/A
Budget Authority (All Funds)	24,723,573	24,999,948	24,207,221	N/A
Actual Expenditures (All Funds)	23,863,632	24,467,527	23,979,807	N/A
Unexpended (All Funds)	859,941	532,421	227,414	N/A
Unexpended, by Fund:				
General Revenue	264,461	515,273	182,141	N/A
Federal	0	0	0	N/A
Other	595,480	17,148	45,273	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:	Division Allocations Fiscal Year 2010:	GR	HWY
	Administration	817,509	572,065
	Motor Vehicle and Driver Licensing	8,573,178	6,824,337
	Taxation	656,572	1,277,045
	Legal Services	1,304,719	1,367,363
	Postage	976,387	2,076,463
		<u>12,328,365</u>	<u>12,117,273</u>

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	502.39	8,974,473	0	6,773,445	15,747,918	
		EE	0.00	3,353,892	0	5,343,828	8,697,720	
		Total	502.39	12,328,365	0	12,117,273	24,445,638	
DEPARTMENT CORE ADJUSTMENTS								
1x Expenditures	[#1231]	EE	0.00	0	0	(286,378)	(286,378)	Fiscal Year 2010 one-time expenditure for plate reissuance.
Core Reallocation	[#760]	PS	2.00	0	0	48,352	48,352	Transfer from Taxation to MVDL due to Department reorganization.
Core Reallocation	[#776]	PS	(2.00)	0	0	(48,352)	(48,352)	Transfer from Taxation to MVDL due to Department reorganization.
Core Reallocation	[#996]	PS	(26.00)	(967,488)	0	0	(967,488)	Transfer of Process Innovation and Communication Center Bureau to Administration from MVDL due to Department reorganization.
Core Reallocation	[#996]	EE	0.00	0	0	(136,725)	(136,725)	Transfer of Process Innovation and Communication Center Bureau to Administration from MVDL due to Department reorganization.
Core Reallocation	[#1186]	PS	(0.00)	0	0	0	(0)	Core reallocation.
Core Reallocation	[#1242]	PS	0.00	0	0	0	(0)	Core reallocation.
Core Reallocation	[#1243]	PS	(9.99)	(205,441)	0	(205,554)	(410,995)	Transfer Personnel Services Bureau to Administration from Legal Services due to Department reorganization.
Core Reallocation	[#1243]	EE	0.00	0	0	(18,381)	(18,381)	Transfer Personnel Services Bureau to Administration from Legal Services due to Department reorganization.

CORE RECONCILIATION

DEPARTMENT OF REVENUE HIGHWAY COLLECTIONS

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#1287]	PS	26.00	967,488	0	0	967,488	Transfer Process Innovation and Communication Center Bureau from Motor Vehicle Division to Administration due to Department reorganization.
Core Reallocation	[#1287]	EE	0.00	0	0	136,725	136,725	Transfer Process Innovation and Communication Center Bureau from Motor Vehicle Division to Administration due to Department reorganization.
Core Reallocation	[#1493]	PS	9.99	205,441	0	205,554	410,995	Transfer Personnel Services Bureau from Legal Services to Administration due to Department reorganization.
Core Reallocation	[#1493]	EE	0.00	0	0	18,381	18,381	Transfer Personnel Services Bureau from Legal Services to Administration due to Department reorganization.
NET DEPARTMENT CHANGES			(0.00)	0	0	(286,378)	(286,378)	
DEPARTMENT CORE REQUEST								
		PS	502.39	8,974,473	0	6,773,445	15,747,918	
		EE	0.00	3,353,892	0	5,057,450	8,411,342	
		Total	502.39	12,328,365	0	11,830,895	24,159,260	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	[#1872]	PS	(23.00)	(522,247)	0	0	(522,247)	
Core Reallocation	[#1872]	EE	0.00	(232,942)	0	0	(232,942)	
Core Reallocation	[#1876]	PS	(1.00)	(24,576)	0	0	(24,576)	
Core Reallocation	[#1878]	PS	(7.00)	(227,913)	0	0	(227,913)	
Core Reallocation	[#1929]	PS	(1.00)	(29,004)	0	0	(29,004)	
NET GOVERNOR CHANGES			(32.00)	(1,036,682)	0	0	(1,036,682)	

CORE RECONCILIATION

DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	PS	470.39	8,170,733	0	6,773,445	14,944,178	
	EE	0.00	3,120,950	0	5,057,450	8,178,400	
	Total	470.39	11,291,683	0	11,830,895	23,122,578	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	74,934	3.27	159,924	7.00	93,444	4.00	93,444	4.00
SR OFC SUPPORT ASST (CLERICAL)	12,597	0.43	42,326	1.50	14,268	0.50	14,268	0.50
ADMIN OFFICE SUPPORT ASSISTANT	249,107	8.63	201,619	6.87	179,841	5.86	179,841	5.86
SR OFC SUPPORT ASST (STENO)	971	0.04	0	0.00	0	0.00	0	0.00
GENERAL OFFICE ASSISTANT	69,029	3.00	69,096	3.00	69,096	3.00	69,096	3.00
OFFICE SUPPORT ASST (KEYBRD)	114,054	4.84	43,374	1.48	91,726	3.48	91,726	3.48
SR OFC SUPPORT ASST (KEYBRD)	371,438	14.45	512,500	19.18	581,400	19.19	527,820	17.19
PHOTOGRAPHIC-MACHINE OPER	139,419	5.65	337,064	13.00	292,563	11.00	292,563	11.00
PRINTING/MAIL TECHNICIAN I	0	0.00	208,050	8.90	208,050	8.90	208,050	8.90
PRINTING/MAIL TECHNICIAN II	0	0.00	53,632	2.10	102,424	3.85	102,424	3.85
PRINTING/MAIL TECHNICIAN III	0	0.00	48,792	1.75	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	19,331	0.62	19,331	0.62	19,331	0.62
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	20,153	0.62	20,153	0.62	20,153	0.62
PRINTING/MAIL COORDINATOR	0	0.00	24,469	0.62	0	0.00	0	0.00
INFORMATION SUPPORT COOR	22,204	0.80	27,659	1.00	0	0.00	0	0.00
STOREKEEPER I	30,499	1.22	43,603	1.83	43,603	1.83	43,603	1.83
SUPPLY MANAGER I	23,996	0.67	22,288	0.62	22,288	0.62	22,288	0.62
PROCUREMENT OFCR I	0	0.00	24,471	0.62	0	0.00	0	0.00
PROCUREMENT OFCR II	23,137	0.50	28,673	0.62	28,673	0.62	28,673	0.62
FORMS ANAL III	37,251	1.00	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	289,404	11.31	107,913	5.00	212,869	8.65	212,869	8.65
AUDITOR II	11,857	0.31	37,284	1.00	37,284	1.00	37,284	1.00
AUDITOR I	42,118	1.24	75,137	2.00	75,137	2.00	75,137	2.00
ACCOUNTANT I	57,934	1.89	77,216	2.15	77,216	2.15	77,216	2.15
ACCOUNTANT II	50,828	1.41	23,678	0.55	58,322	1.55	58,322	1.55
ACCOUNTANT III	16,226	0.41	25,605	0.62	25,605	0.62	25,605	0.62
ACCOUNTING SPECIALIST II	15,238	0.40	47,467	1.03	0	0.00	0	0.00
PERSONNEL OFCR I	16,959	0.37	0	0.00	18,338	0.62	18,338	0.62
HUMAN RELATIONS OFCR II	28,919	0.60	28,853	0.60	28,853	0.60	28,853	0.60
PERSONNEL ANAL I	3,701	0.12	18,338	0.62	0	0.00	0	0.00
PERSONNEL ANAL II	41,770	1.04	52,718	1.24	52,718	1.24	52,718	1.24
PUBLIC INFORMATION COOR	30,044	0.67	27,944	0.62	27,944	0.62	27,944	0.62

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
TRAINING TECH I	122,543	3.59	103,916	3.00	103,916	3.00	0	0.00
TRAINING TECH II	37,253	1.00	34,296	1.00	37,296	1.00	0	0.00
TRAINING TECH III	84,338	1.67	78,354	1.62	78,354	1.62	78,354	1.62
EXECUTIVE I	23,611	0.76	19,330	0.62	19,330	0.62	19,330	0.62
EXECUTIVE II	16,006	0.47	21,098	0.62	45,567	1.24	45,567	1.24
MANAGEMENT ANALYSIS SPEC I	209,125	5.88	218,664	5.80	215,916	5.80	129,215	2.80
MANAGEMENT ANALYSIS SPEC II	191,903	4.62	175,660	4.60	185,705	4.60	185,705	4.60
PLANNER III	43,954	1.00	42,501	1.00	44,220	1.00	44,220	1.00
PERSONNEL CLERK	42,678	1.50	38,370	1.75	32,420	1.21	32,420	1.21
LEGISLATIVE COORDINATOR	46,484	1.01	91,958	2.00	46,411	1.00	46,411	1.00
APPEALS REFEREE I	37,251	1.00	33,033	1.00	37,296	1.00	37,296	1.00
APPEALS REFEREE II	41,662	1.00	40,207	1.00	41,712	1.00	41,712	1.00
ADMINISTRATIVE ANAL I	217,847	7.42	217,907	7.00	246,503	8.00	246,503	8.00
ADMINISTRATIVE ANAL II	140,323	4.16	208,524	6.00	141,684	4.00	141,684	4.00
ADMINISTRATIVE ANAL III	37,998	0.96	52,200	1.00	52,200	1.00	52,200	1.00
INVESTIGATOR I	59,946	2.00	57,425	2.00	57,425	2.00	57,425	2.00
INVESTIGATOR II	291,706	7.92	193,166	6.10	193,166	6.10	193,166	6.10
INVESTIGATOR III	88,824	1.84	114,389	2.00	114,389	2.00	114,389	2.00
LABOR SPV	17,617	0.64	16,819	0.62	16,819	0.62	16,819	0.62
MOTOR VEHICLE DRIVER	31,906	1.28	14,061	0.62	14,061	0.62	14,061	0.62
GRAPHIC ARTS SPEC II	22,473	0.62	21,892	0.62	21,892	0.62	21,892	0.62
TAX PROCESSING TECH IV	11,087	0.35	66,200	2.00	66,200	2.00	66,200	2.00
TAX COLLECTION TECH I	91,240	4.04	40,167	1.50	40,167	1.50	40,167	1.50
TAX COLLECTION TECH II	27,531	1.00	247,124	11.00	27,132	1.00	27,132	1.00
TAX COLLECTION TECH III	25,971	0.91	25,377	1.00	53,137	2.00	53,137	2.00
REVENUE SECTION SUPV	733,591	21.10	837,570	26.00	733,554	21.00	733,554	21.00
TELEPHONE INFO OPERATOR I REV	102,795	4.58	46,906	2.00	72,806	3.00	72,806	3.00
TELEPHONE INFO OPERATOR II REV	314,830	12.22	260,464	10.00	260,464	10.00	260,464	10.00
REVENUE FIELD SERVICES COOR	584,136	15.15	580,524	15.00	580,524	15.00	580,524	15.00
REVENUE PROCESSING TECH I	1,351,994	59.61	1,837,733	86.42	1,918,864	90.42	1,396,617	67.42
REVENUE PROCESSING TECH II	4,563,299	177.46	4,387,260	151.79	4,778,184	165.37	4,778,184	165.37
REVENUE PROCESSING TECH III	247,026	8.57	245,534	8.52	318,553	11.52	318,553	11.52

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
FACILITIES OPERATIONS MGR B2	28,478	0.50	35,549	0.62	35,549	0.62	35,549	0.62
FISCAL & ADMINISTRATIVE MGR B1	98,938	1.92	84,336	1.62	84,336	1.62	84,336	1.62
FISCAL & ADMINISTRATIVE MGR B2	29,311	0.49	36,981	0.62	36,981	0.62	36,981	0.62
FISCAL & ADMINISTRATIVE MGR B3	34,452	0.48	44,525	0.62	44,525	0.62	44,525	0.62
HUMAN RESOURCES MGR B2	23,462	0.49	28,075	0.62	28,075	0.62	28,075	0.62
HUMAN RESOURCES MGR B3	36,246	0.49	44,751	0.62	44,751	0.62	44,751	0.62
INVESTIGATION MGR B3	24,744	0.37	37,925	0.50	37,925	0.50	37,925	0.50
REVENUE MANAGER, BAND 1	502,519	9.71	551,105	9.25	503,931	8.25	503,931	8.25
REVENUE MANAGER, BAND 2	189,608	3.01	197,497	3.00	197,497	3.00	197,497	3.00
REVENUE MANAGER, BAND 3	140,470	2.00	68,174	1.00	68,174	1.00	68,174	1.00
STATE DEPARTMENT DIRECTOR	51,335	0.45	68,323	0.60	75,323	0.60	75,323	0.60
DEPUTY STATE DEPT DIRECTOR	15,002	0.14	65,950	0.60	66,450	0.60	66,450	0.60
DESIGNATED PRINCIPAL ASST DEPT	138,593	1.98	73,950	1.20	115,782	1.62	115,782	1.62
DIVISION DIRECTOR	102,689	1.11	213,165	2.23	111,658	1.23	111,658	1.23
DESIGNATED PRINCIPAL ASST DIV	18,731	0.31	40,515	0.60	40,515	0.60	40,515	0.60
ASSOCIATE COUNSEL	164,186	3.62	36,301	2.20	57,163	2.20	57,163	2.20
PARALEGAL	19,920	0.63	19,372	0.62	19,372	0.62	19,372	0.62
LEGAL COUNSEL	155,710	3.74	161,175	4.15	161,175	4.15	161,175	4.15
SENIOR COUNSEL	593,295	10.78	711,280	11.10	628,628	11.64	628,628	11.64
CLERK	25,449	1.24	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	1,445	0.02	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL - DIV	1,064	0.02	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	4,006	0.08	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	154,578	2.30	139,180	2.00	139,180	2.00	139,180	2.00
SPECIAL ASST OFFICIAL & ADMSTR	103,239	1.82	117,510	2.20	121,606	2.20	121,606	2.20
SPECIAL ASST PROFESSIONAL	29,652	0.61	28,519	0.60	28,519	0.60	28,519	0.60
SPECIAL ASST OFFICE & CLERICAL	138,780	3.19	165,954	3.86	123,790	2.86	123,790	2.86
TOTAL - PS	14,458,484	471.10	15,747,918	502.39	15,747,918	502.39	14,944,178	470.39
TRAVEL, IN-STATE	14,950	0.00	44,742	0.00	44,742	0.00	44,742	0.00
TRAVEL, OUT-OF-STATE	9,974	0.00	8,646	0.00	8,646	0.00	8,646	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	5,266,672	0.00	6,739,996	0.00	6,453,618	0.00	6,453,618	0.00

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DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PROFESSIONAL DEVELOPMENT	28,485	0.00	60,890	0.00	60,890	0.00	60,890	0.00
COMMUNICATION SERV & SUPP	348,782	0.00	7,786	0.00	7,786	0.00	7,786	0.00
PROFESSIONAL SERVICES	3,679,385	0.00	1,512,522	0.00	1,549,007	0.00	1,316,065	0.00
M&R SERVICES	130,157	0.00	249,829	0.00	225,384	0.00	225,384	0.00
COMPUTER EQUIPMENT	25,234	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	27	0.00	27	0.00	27	0.00
OFFICE EQUIPMENT	15,360	0.00	7,126	0.00	7,126	0.00	7,126	0.00
OTHER EQUIPMENT	200	0.00	54,872	0.00	42,832	0.00	42,832	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	510	0.00	27	0.00	27	0.00	27	0.00
EQUIPMENT RENTALS & LEASES	792	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	743	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	9,521,244	0.00	8,697,720	0.00	8,411,342	0.00	8,178,400	0.00
GRAND TOTAL	\$23,979,728	471.10	\$24,445,638	502.39	\$24,159,260	502.39	\$23,122,578	470.39
GENERAL REVENUE	\$12,492,199	247.65	\$12,328,365	280.14	\$12,328,365	280.14	\$11,291,683	248.14
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$11,487,529	223.45	\$12,117,273	222.25	\$11,830,895	222.25	\$11,830,895	222.25

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Tax	Admin	Legal	Postage	Total
GR					
FEDERAL					
OTHER	599,105	6,902	54,009	7,587	667,603
TOTAL	599,105	6,902	54,009	7,587	667,603

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

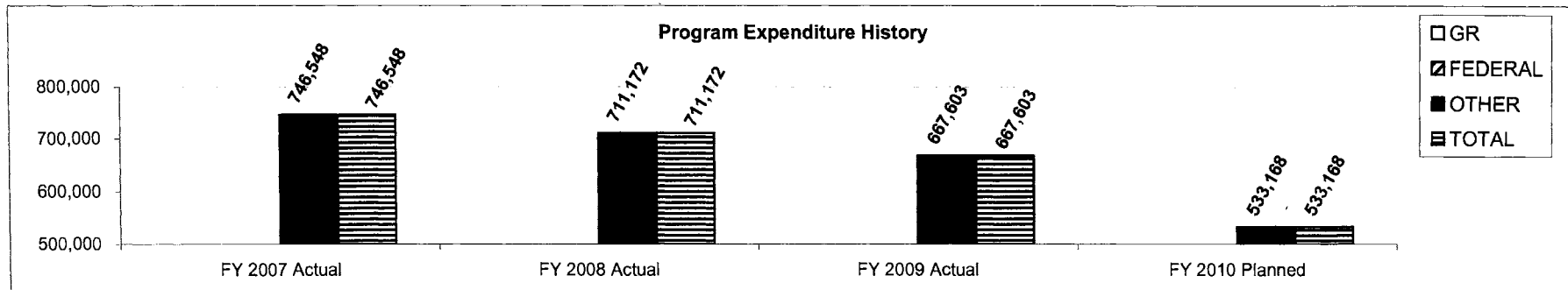
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Fuel Tax			
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (millions) (before refunds)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$743.8	\$740.9	\$717.0
7b. Provide an efficiency measure.			
Number of days from receipt to deposit			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	1.0	1.0	1.0
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns filed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	8,853	8,883	8,732
EDI	534	564	773
Total	9,387	9,447	9,505
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	3,135,554					3,135,554
Federal	299,908					299,908
Other	1,939,770	206,331	415,654	2,166,033	644,431	5,372,219
Total	5,375,232	206,331	415,654	2,166,033	644,431	8,807,681

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

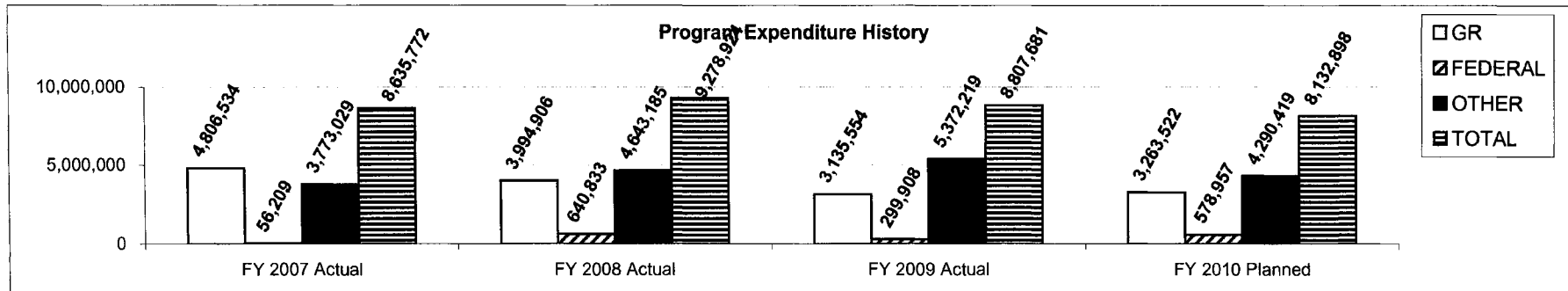
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Driver License			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Issuance	\$14.4	\$13.1	\$16.5
Reinstatement	\$2.5	\$3.2	\$2.6
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of licenses produced			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Initial	366,226	368,439	371,325
Renewal	685,316	595,808	808,017
Non-driver	138,604	147,393	172,662
Total	1,190,146	1,111,640	1,352,004
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Tax	Admin	Legal	Postage	Total
GR	2,095,810					2,095,810
Federal						0
Other	2,126,699	171,655	322,308	130,403	1,307,883	4,058,948
Total	4,222,509	171,655	322,308	130,403	1,307,883	6,154,758

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

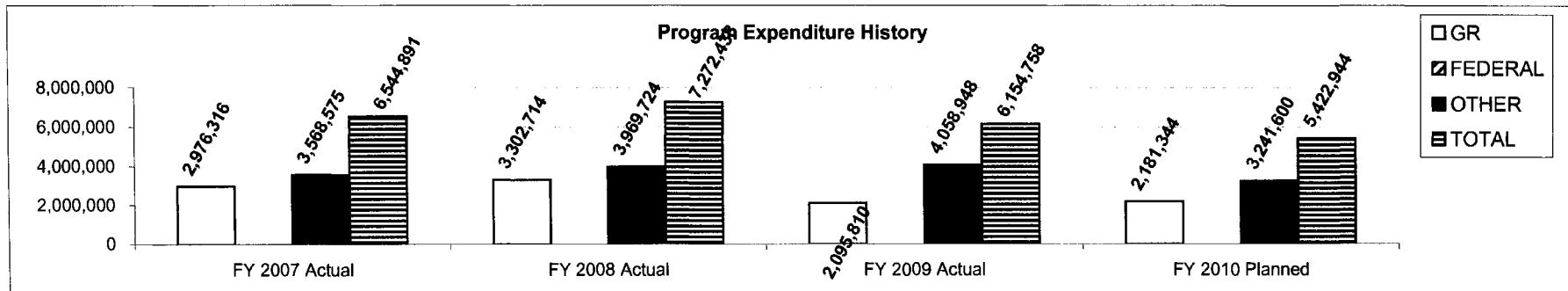
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$166.30	\$159.70	\$162.40
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Annual	2.18	2.18	1.94
Biennial	1.67	1.68	1.56
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Tax	Admin	Legal	Postage	Total
GR	3,736,499					3,736,499
Federal						0
Other	2,616,451	231,416	429,044	144,149	755,368	4,176,428
Total	6,352,950	231,416	429,044	144,149	755,368	7,912,927

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

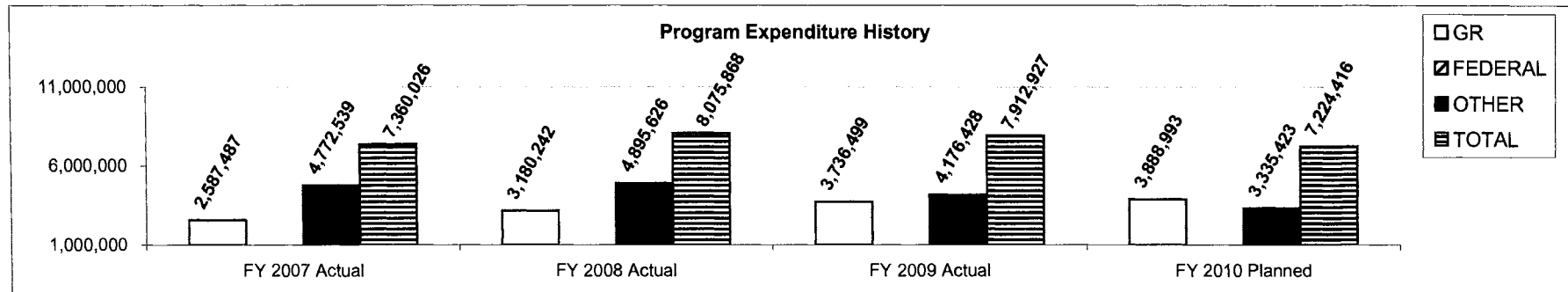
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Title			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$674.93	\$621.57	\$537.50
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	2.20	1.98	1.83
7d. Provide a customer satisfaction measure, if available.			
N/A			

NEW DECISION ITEM
RANK: 8 OF 15

Department of Revenue	Budget Unit 86120C
Motor Vehicle and Driver License Division	
DI Name - License Plate Price Increase	DI# 1860001

1. AMOUNT OF REQUEST

FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	120,000	0	0	120,000	EE	120,000	0	0	120,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>120,000</u>	<u>0</u>	<u>0</u>	<u>120,000</u>	Total	<u>120,000</u>	<u>0</u>	<u>0</u>	<u>120,000</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
--------------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (Department) has received notification from Missouri Vocational Enterprises (MVE), the vendor responsible for producing vehicle license plates, of price increases charged to the division due to production cost increases for MVE. The embossed license plate price is increasing \$0.04 per plate (from \$1.39 to \$1.43) and the flat license plate price is increasing \$0.50 per plate (from \$4.25 to \$4.75).

Missouri revised statute 301.290.1 RSMo states the "Correctional enterprises of the Department of Corrections shall purchase, erect and maintain all of the machinery and equipment necessary for the manufacture of the license plates and tabs issued by the director of revenue and signs used by the state transportation department". Missouri revised statute 301.290.3 RSMo states "Correctional enterprises shall furnish the plates and signs at such a price as will not exceed the price at which such plates and signs may be obtained upon the open market, but in no event shall such price be less than the cost of manufacture, including labor and materials".

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue		Budget Unit <u>86120C</u>																																																																																																																																			
Motor Vehicle and Driver License Division																																																																																																																																					
DI Name - License Plate Price Increase		DI# <u>1860001</u>																																																																																																																																			
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>MVE produces an estimated 2,000,000 embossed license plates and 80,000 flat license plates annually for the department. Based upon the per plate price increase, the annual cost increase to the Department is calculated as:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td>Volume</td> <td>Per Plate Increase</td> <td>Total Annual Increase</td> </tr> <tr> <td>Embossed License Plates</td> <td>2,000,000</td> <td>X \$0.04</td> <td>= \$ 80,000</td> </tr> <tr> <td>Flat License Plates</td> <td>80,000</td> <td>X \$0.50</td> <td>= \$ 40,000</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td><u>\$120,000</u></td> </tr> </table>					Volume	Per Plate Increase	Total Annual Increase	Embossed License Plates	2,000,000	X \$0.04	= \$ 80,000	Flat License Plates	80,000	X \$0.50	= \$ 40,000	Total			<u>\$120,000</u>																																																																																																																		
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<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Budget Object Class/Job Class</th> <th style="text-align: center;">Dept Req GR DOLLARS</th> <th style="text-align: center;">Dept Req GR FTE</th> <th style="text-align: center;">Dept Req FED DOLLARS</th> <th style="text-align: center;">Dept Req FED FTE</th> <th style="text-align: center;">Dept Req OTHER DOLLARS</th> <th style="text-align: center;">Dept Req OTHER FTE</th> <th style="text-align: center;">Dept Req TOTAL DOLLARS</th> <th style="text-align: center;">Dept Req TOTAL FTE</th> <th style="text-align: center;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>190 - Supplies</td> <td style="text-align: right;">120,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">120,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;">120,000</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">120,000</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">120,000</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">120,000</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>				Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS								0	0.0									0	0.0		Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	190 - Supplies	120,000						120,000										0										0			Total EE	120,000		0		0		120,000		0	Program Distributions							0			Total PSD	0		0		0		0		0	Transfers										Total TRF	0		0		0		0		0	Grand Total	120,000	0.0	0	0.0	0	0.0	120,000	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																												
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Grand Total	120,000	0.0	0	0.0	0	0.0	120,000	0.0	0																																																																																																																												

NEW DECISION ITEM
RANK: 8 OF 15

Department of Revenue		Budget Unit <u>86120C</u>							
Motor Vehicle and Driver License Division									
DI Name - License Plate Price Increase		DI# 1860001							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies	120,000						120,000		
							0		
							0		
							0		
Total EE	120,000		0		0		120,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	120,000	0.0	0	0.0	0	0.0	120,000	0.0	0

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue
Motor Vehicle and Driver License Division
DI Name - License Plate Price Increase DI# 1860001

Budget Unit 86120C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

RANK: 8 OF 15

Budget Unit 86120C

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
License Plate Price Increase - 1860001								
SUPPLIES	0	0.00	0	0.00	120,000	0.00	120,000	0.00
TOTAL - EE	0	0.00	0	0.00	120,000	0.00	120,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$120,000	0.00	\$120,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$120,000	0.00	\$120,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue					Budget Unit <u>86120C</u>				
Motor Vehicle and Driver License Division									
DI Name - NMVTIS User Fees					DI# 1860002				
1. AMOUNT OF REQUEST									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	120,000	0	0	120,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	120,000	0	0	120,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input checked="" type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan					<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____				
					<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement				
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>In 1992, Congress passed the Anti-Car Theft Act as a response to motor vehicle theft. The Act was designed to reduce auto-theft by making the selling of stolen or damaged cars more difficult. Part of the Act required the establishment of the National Motor Vehicle Title Information System (NMVTIS). NMVTIS is a U.S. Department of Justice information system that is operated by the American Association of Motor Vehicle Administrators (AAMVA). It was created to:</p> <ul style="list-style-type: none"> Prevent the introduction or reintroduction of stolen motor vehicles into interstate commerce; Protect states and consumers (individual and commercial) from fraud; Reduce the use of stolen vehicles for illicit purposes including funding of criminal enterprises; and Providing consumers protection from unsafe vehicles. <p>All states are supposed to be fully participating as required by the Anti-Car Theft Act and its implementing regulations by January 1, 2010. All states will be assessed user fees based upon each state's pro rata vehicles based on the Highway Statistics Program of the Federal Highway Administration, United States Department of Transportation.</p>									

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue		Budget Unit <u>86120C</u>	
Motor Vehicle and Driver License Division			
DI Name - NMVTIS User Fees	DI# 1860002		

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

All states will be assessed user fees based upon each state's pro rata vehicles based on the Highway Statistics Program of the Federal Highway Administration, United States Department of Transportation. The Department of Revenue assumes Missouri will be responsible to pay approximately two percent of the operator costs for NMVTIS. Assuming NMVTIS operator costs are \$6 million, the Department of Revenue, Motor Vehicle and Driver Licensing Division will be responsible to pay user fees totaling \$120,000 annually.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 - Professional Services	120,000						120,000		
							0		
							0		
Total EE	120,000		0		0		120,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	120,000	0.0	0	0.0	0	0.0	120,000	0.0	0

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue			Budget Unit <u>86120C</u>							
Motor Vehicle and Driver License Division										
DI Name - NMVITIS User Fees			DI# 1860002							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
							0	0.0		
							0	0.0		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>		<u>0</u>
400 - Professional Services	0						0			
	0						0			
	0						0			
	0						0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
Program Distributions							0			
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
Transfers										
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>		<u>0</u>

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue		Budget Unit	86120C
Motor Vehicle and Driver License Division			
DI Name - NMVITIS User Fees	DI# 1860002		
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)			
6a.	Provide an effectiveness measure.	6b.	Provide an efficiency measure.
6c.	Provide the number of clients/individuals served, if applicable.	6d.	Provide a customer satisfaction measure, if available.

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue	Budget Unit	86120C
Motor Vehicle and Driver License Division		
DI Name - NMVTIS User Fees	DI#	1860002
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		
<p>The Department must complete programming for the following to adhere to the requirements of NMVTIS:</p> <ul style="list-style-type: none">· Provide the complete title file to NMVTIS.· Establish a practice of reporting (at least daily) to NMVTIS for each title transaction processed.· Perform an "instant" title verification check before issuing a permanent certificate of title to an individual or entity claiming to have purchased an automobile from an individual or entity in another state. "Instant" means at any point before a permanent title is issued.		

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
NMVITIS User Fees - 1860002								
PROFESSIONAL SERVICES	0	0.00	0	0.00	120,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	120,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$120,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$120,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	11,711,211	438.17	12,181,583	440.18	19,624,980	580.68	20,574,429	614.68
HEALTH INITIATIVES	43,767	1.62	49,332	2.00	49,332	2.00	49,332	2.00
ELDERLY HOME-DELIVER MEALS TRU	11,774	0.45	12,582	0.50	12,582	0.50	12,582	0.50
PETROLEUM STORAGE TANK INS	24,456	0.90	26,527	1.00	26,527	1.00	26,527	1.00
CONSERVATION COMMISSION	538,995	21.21	539,472	20.42	539,472	20.42	539,472	20.42
PETROLEUM INSPECTION FUND	32,337	1.28	32,531	1.00	32,531	1.00	32,531	1.00
TOTAL - PS	12,362,540	463.63	12,842,027	465.10	20,285,424	605.60	21,234,873	639.60
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,893,727	0.00	1,736,794	0.00	2,374,496	0.00	2,607,438	0.00
HEALTH INITIATIVES	3,555	0.00	4,382	0.00	4,382	0.00	4,382	0.00
PETROLEUM STORAGE TANK INS	954	0.00	1,127	0.00	1,127	0.00	1,127	0.00
CONSERVATION COMMISSION	12,961	0.00	16,344	0.00	16,344	0.00	16,344	0.00
PETROLEUM INSPECTION FUND	2,867	0.00	2,966	0.00	2,966	0.00	2,966	0.00
TOTAL - EE	1,914,064	0.00	1,761,613	0.00	2,399,315	0.00	2,632,257	0.00
TOTAL	14,276,604	463.63	14,603,640	465.10	22,684,739	605.60	23,867,130	639.60
Remittance Processor Replaceme - 1860003								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	753,741	0.00	753,741	0.00
TOTAL - EE	0	0.00	0	0.00	753,741	0.00	753,741	0.00
TOTAL	0	0.00	0	0.00	753,741	0.00	753,741	0.00
Implement Legislation - 1860004								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	50,760	2.00	50,760	2.00
TOTAL - PS	0	0.00	0	0.00	50,760	2.00	50,760	2.00
EXPENSE & EQUIPMENT								

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Implement Legislation - 1860004								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	503	0.00	503	0.00
TOTAL - EE	0	0.00	0	0.00	503	0.00	503	0.00
TOTAL	0	0.00	0	0.00	51,263	2.00	51,263	2.00
GRAND TOTAL	\$14,276,604	463.63	\$14,603,640	465.10	\$23,489,743	607.60	\$24,672,134	641.60

CORE DECISION ITEM

Department of Revenue	Budget Unit	86115C
Taxation Division		
Core - Taxation		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	19,624,980	0	660,444	20,285,424
EE	2,374,496	0	24,819	2,399,315
PSD	0	0	0	0
TRF	0	0	0	0
Total	21,999,476	0	685,263	22,684,739

FTE	580.68	0.00	24.92	605.60
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Est. Fringe	11,800,500	0	397,125	12,197,625
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	20,574,429	0	660,444	21,234,873
EE	2,607,438	0	24,819	2,632,257
PSD	0	0	0	0
TRF	0	0	0	0
Total	23,181,867	0	685,263	23,867,130

FTE	614.68	0.00	24.92	639.60
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Est. Fringe	12,371,404	0	397,125	12,768,529
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

2. CORE DESCRIPTION

The Taxation Division (division) is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to comply with laws, regulations, and licenses, and to effectively and efficiently administer and enforce Missouri laws.

The Multistate Tax Commission (MTC) dues of \$163,001 are part of this core decision item. Membership in the MTC keeps the Department informed of tax operations and procedures in other states and at the national level. MTC membership is required for states that have adopted the Multistate Tax Compact that Missouri adopted in Section 32.200, RSMO (1986). To encourage voluntary compliance with Missouri's tax laws and to increase visibility of compliance efforts in those areas where non-compliance is found to exist, the Department joined the MTC's Joint Audit Program in 1997. The Multistate Tax Compact authorizes the MTC Joint Audit Program, under the audit staff of the MTC, to perform income and sales tax audits on behalf of participating states.

CORE DECISION ITEM

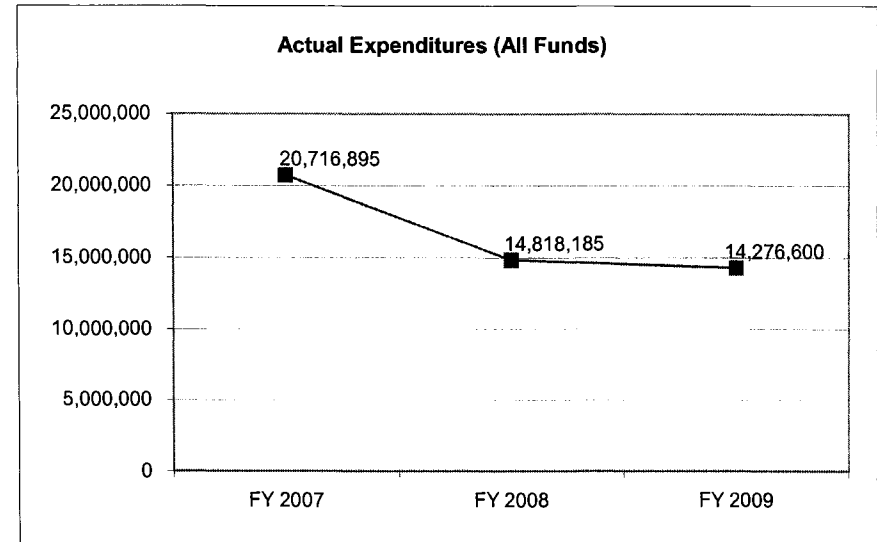
Department of Revenue	Budget Unit	86115C
Taxation Division		
Core - Taxation		

3. PROGRAM LISTING (list programs included in this core funding)

Sales Tax Program	Personal Tax Program
Corporate Tax Program	Property Tax Program
Fuel Tax Program	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	26,215,642	15,843,339	16,536,726	14,602,640
Less Reverted (All Funds)	(1,326,069)	(470,004)	(1,507,790)	N/A
Budget Authority (All Funds)	24,889,573	15,373,335	15,028,936	N/A
Actual Expenditures (All Funds)	20,716,895	14,818,185	14,276,600	N/A
Unexpended (All Funds)	4,172,678	555,150	752,336	N/A
Unexpended, by Fund:				
General Revenue	1,003,394	521,711	740,349	N/A
Federal	2,537,588	0	0	N/A
Other	586,696	33,439	11,987	N/A
	(2)	(1) (2)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) The FY 2008 appropriations were reduced by \$652,000 with budget flexibility - \$540,000 to MV/DL and \$112,500 to Legal Services.
- (2) Additional costs are included in the Department's Highway Collection budget unit.

CORE RECONCILIATION

DEPARTMENT OF REVENUE TAXATION DIVISION

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	465.10	12,181,583	0	660,444	12,842,027	
		EE	0.00	1,736,794	0	24,819	1,761,613	
		Total	465.10	13,918,377	0	685,263	14,603,640	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#758]	PS	(0.00)	0	0	0	(0)	Core reallocation.
Core Reallocation	[#775]	PS	3.00	192,264	0	0	192,264	Transfer to Taxation from MVDL due to reorganization.
Core Reallocation	[#1323]	PS	137.50	7,251,133	0	0	7,251,133	Transfer Field Compliance Bureau from Administration Division.
Core Reallocation	[#1323]	EE	0.00	637,702	0	0	637,702	Transfer Field Compliance Bureau from Administration Division.
NET DEPARTMENT CHANGES			140.50	8,081,099	0	0	8,081,099	
DEPARTMENT CORE REQUEST								
		PS	605.60	19,624,980	0	660,444	20,285,424	
		EE	0.00	2,374,496	0	24,819	2,399,315	
		Total	605.60	21,999,476	0	685,263	22,684,739	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	[#1873]	PS	34.00	949,449	0	0	949,449	
Core Reallocation	[#1873]	EE	0.00	232,942	0	0	232,942	
NET GOVERNOR CHANGES			34.00	1,182,391	0	0	1,182,391	
GOVERNOR'S RECOMMENDED CORE								
		PS	639.60	20,574,429	0	660,444	21,234,873	

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	2,607,438	0	24,819	2,632,257	
	Total	639.60	23,181,867	0	685,263	23,867,130	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	78,569	3.47	92,964	4.00	66,096	3.00	66,096	3.00
SR OFC SUPPORT ASST (CLERICAL)	28,022	1.00	30,963	1.00	28,056	1.00	28,056	1.00
ADMIN OFFICE SUPPORT ASSISTANT	27,234	1.02	33,122	1.29	56,880	2.00	56,880	2.00
SR OFC SUPPORT ASST (STENO)	29,964	1.00	57,561	2.00	119,856	4.00	119,856	4.00
OFFICE SUPPORT ASST (KEYBRD)	171,286	7.62	143,686	6.32	217,666	9.32	217,666	9.32
SR OFC SUPPORT ASST (KEYBRD)	97,954	3.77	72,431	3.00	124,920	4.99	124,920	4.99
PHOTOGRAPHIC-MACHINE OPER	44,958	2.00	44,327	2.00	21,197	1.00	21,197	1.00
ACCOUNT CLERK II	210,286	8.23	82,875	2.00	107,451	3.00	107,451	3.00
ACCOUNTANT III	26,465	0.56	48,085	1.00	0	0.00	0	0.00
EXECUTIVE II	36,568	1.00	36,618	1.00	71,256	2.00	71,256	2.00
MANAGEMENT ANALYSIS SPEC I	140,719	3.94	141,192	4.00	107,856	3.00	107,856	3.00
MANAGEMENT ANALYSIS SPEC II	57,190	1.43	49,839	1.00	0	0.00	0	0.00
LEGISLATIVE COORDINATOR	10,572	0.24	0	0.00	45,984	1.00	45,984	1.00
TAX PROCESSING TECH IV	312,728	9.76	252,616	8.00	253,696	8.00	253,696	8.00
TAX COLLECTION TECH I	479,771	21.39	321,338	33.50	1,048,473	46.50	1,997,922	80.50
TAX COLLECTION TECH II	287,432	11.25	369,073	13.00	255,660	10.00	255,660	10.00
TAX COLLECTION TECH III	104,575	3.79	116,231	4.00	142,355	5.00	142,355	5.00
TAXPAYER SERVICES SUPV	330,943	9.10	370,812	10.00	328,224	9.00	328,224	9.00
TAXPAYER SERVICES OFFICE MGR	120,490	3.00	123,886	3.00	120,636	3.00	120,636	3.00
REVENUE SECTION SUPV	527,525	14.73	529,339	14.00	496,786	14.00	496,786	14.00
REVENUE PROCESSING TECH I	2,334,977	101.81	2,372,869	112.45	2,204,253	99.30	2,204,253	99.30
REVENUE PROCESSING TECH II	4,495,358	168.66	4,560,138	168.67	4,450,476	176.12	4,450,476	176.12
REVENUE PROCESSING TECH III	1,054,065	36.19	1,337,901	39.00	1,134,592	38.00	1,134,592	38.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	127,404	2.00	127,404	2.00
TAX AUDITOR I	0	0.00	0	0.00	1,224,384	34.00	1,224,384	34.00
TAX AUDITOR II	0	0.00	0	0.00	758,652	19.40	758,652	19.40
TAX AUDITOR III	0	0.00	0	0.00	1,924,055	24.50	1,924,055	24.50
TAX AUDIT SUPV	0	0.00	0	0.00	1,275,564	23.00	1,275,564	23.00
REVENUE MANAGER, BAND 1	483,111	10.02	465,347	9.75	324,166	7.75	324,166	7.75
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	440,159	7.00	440,159	7.00
REVENUE MANAGER, BAND 3	69,862	1.00	139,894	2.00	144,210	2.00	144,210	2.00
DIVISION DIRECTOR	34,945	0.34	0	0.00	97,850	1.00	97,850	1.00

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DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
DESIGNATED PRINCIPAL ASST DIV	71,053	0.89	74,263	1.00	85,000	1.00	85,000	1.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	1,335,087	19.60	1,335,087	19.60
CLERK	150,496	6.85	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	27,457	0.39	0	0.00	70,000	1.00	70,000	1.00
TAX SEASON ASST	447,411	27.49	939,419	17.12	939,419	17.12	939,419	17.12
DEPUTY GENERAL COUNSEL - DIV	20,216	0.38	0	0.00	53,000	1.00	53,000	1.00
SPECIAL ASST OFFICE & CLERICAL	50,338	1.31	35,238	1.00	84,105	2.00	84,105	2.00
TOTAL - PS	12,362,540	463.63	12,842,027	465.10	20,285,424	605.60	21,234,873	639.60
TRAVEL, IN-STATE	4,615	0.00	37,389	0.00	137,389	0.00	137,389	0.00
TRAVEL, OUT-OF-STATE	13,665	0.00	5,547	0.00	145,547	0.00	145,547	0.00
SUPPLIES	319,376	0.00	564,120	0.00	604,120	0.00	604,120	0.00
PROFESSIONAL DEVELOPMENT	204,139	0.00	195,813	0.00	230,813	0.00	230,813	0.00
COMMUNICATION SERV & SUPP	275,048	0.00	603,765	0.00	673,765	0.00	673,765	0.00
PROFESSIONAL SERVICES	977,729	0.00	101,182	0.00	315,884	0.00	315,884	0.00
M&R SERVICES	73,528	0.00	165,777	0.00	200,777	0.00	200,777	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	43,138	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	0	0.00	500	0.00	500	0.00	500	0.00
BUILDING LEASE PAYMENTS	160	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	2,175	0.00	1	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	491	0.00	1,015	0.00	1,015	0.00	233,957	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	1,914,064	0.00	1,761,613	0.00	2,399,315	0.00	2,632,257	0.00
GRAND TOTAL	\$14,276,604	463.63	\$14,603,640	465.10	\$22,684,739	605.60	\$23,867,130	639.60
GENERAL REVENUE	\$13,604,938	438.17	\$13,918,377	440.18	\$21,999,476	580.68	\$23,181,867	614.68
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$671,666	25.46	\$685,263	24.92	\$685,263	24.92	\$685,263	24.92

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Tax	MV/DL	Admin	Legal	Postage	Total
GR	3,632,854	150,304	6,901,886	751,328	651,093	12,087,465
Federal						0
Other	599,277					599,277
Total	4,232,131	150,304	6,901,886	751,328	651,093	12,686,742

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

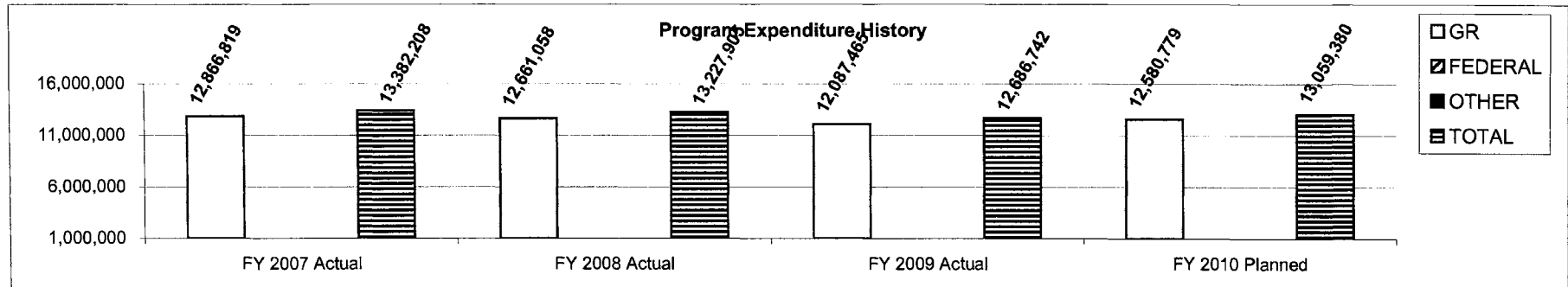
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Fund (0609)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
\$1.96	\$1.96	\$1.88

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
1.20	1.20	1.12

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
777,355	788,298	772,194

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Corporate Tax
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Tax	MV/DL	Admin	Legal	Postage	Total
GR	1,208,309	76,249	471,464	74,384	93,645	1,924,051
Federal						0
Other						0
Total	1,208,309	76,249	471,464	74,384	93,645	1,924,051

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

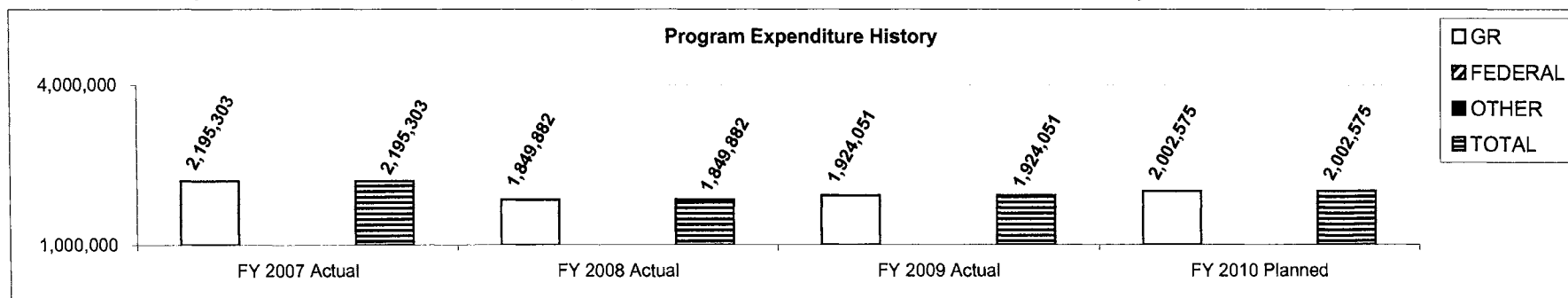
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Corporate Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (millions) (net of refunds)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$375.5	\$370.5	\$364.3
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns processed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	153,817	154,609	183,792
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Tax	Admin	Legal	Postage	Total
GR					
FEDERAL					
OTHER	599,105	6,902	54,009	7,587	667,603
TOTAL	599,105	6,902	54,009	7,587	667,603

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

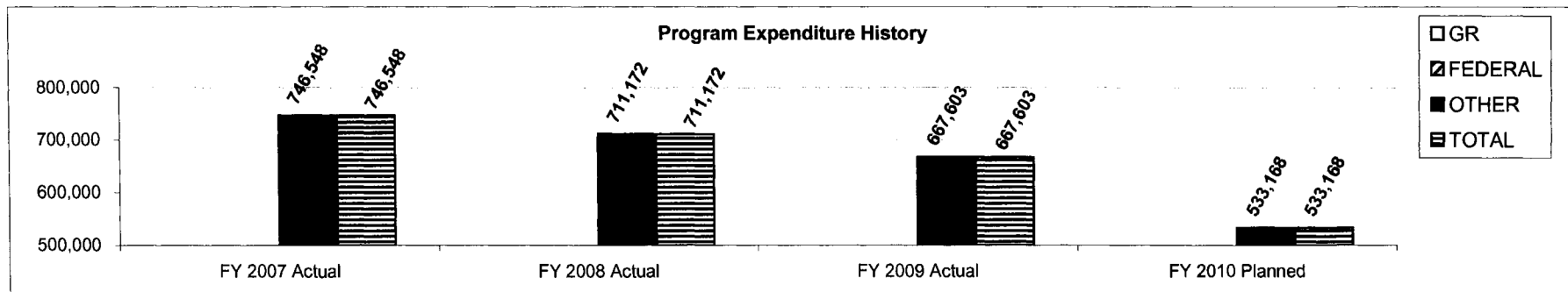
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Fuel Tax			
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (millions) (before refunds)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$743.8	\$740.9	\$717.0
7b. Provide an efficiency measure.			
Number of days from receipt to deposit			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	1.0	1.0	1.0
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns filed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	8,853	8,883	8,732
EDI	534	564	773
Total	9,387	9,447	9,505
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Tax	MV/DL	Admin	Legal	Postage	Total
GR	6,130,316	207,839	517,347	577,610	2,957,569	10,390,681
Federal						0
Other						0
Total	6,130,316	207,839	517,347	577,610	2,957,569	10,390,681

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

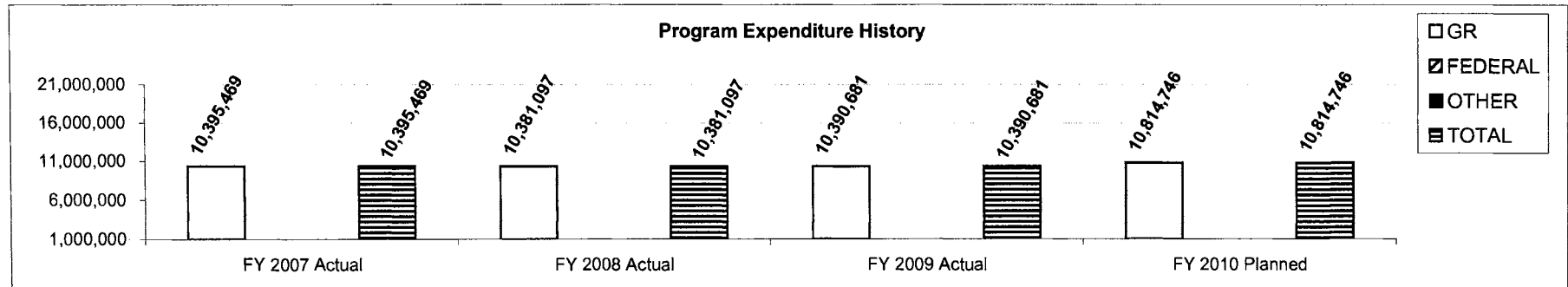
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Personal Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (net of refunds) (in billions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$5.7	\$5.2	\$4.9
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of individual income tax returns processed (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Total	2.90	2.96	2.95
Paper	1.40	1.27	1.20
Telefile	0.00	0.00	0.00
Electronic	1.50	1.69	1.74
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Tax	MV/DL	Admin	Legal	Postage	Total
GR	792,453	56,927	8,167	21,906	6,343	885,796
Federal						0
Other						0
Total	792,453	56,927	8,167	21,906	6,343	885,796

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

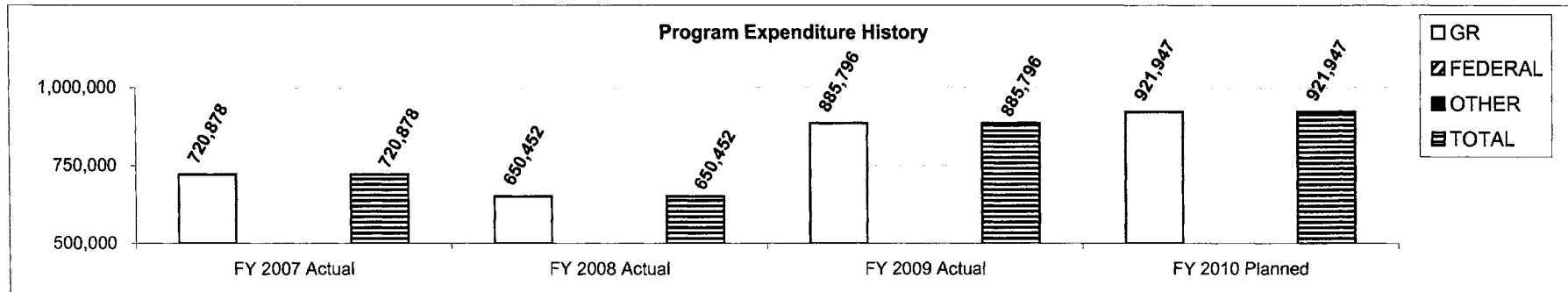
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Property Tax Credit			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
N/A			
7b. Provide an efficiency measure.			
Number of days to process claims			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	2.8	2.9	3.5
Electronic	2.9	2.9	3.5
7c. Provide the number of clients/individuals served, if applicable.			
Number of claims processed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	230,915	246,713	259,876
7d. Provide a customer satisfaction measure, if available.			
N/A			

NEW DECISION ITEM

RANK: 11 OF 15

Department of Revenue					Budget Unit <u>86115C</u>				
Taxation and Collection Division									
DI Name - Implement Legislation					DI# 1860004				
1. AMOUNT OF REQUEST									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	50,760	0	0	50,760	PS	50,760	0	0	50,760
EE	503	0	0	503	EE	503	0	0	503
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	51,263	0	0	51,263	Total	51,263	0	0	51,263
 FTE	 2.00	 0.00	 0.00	 2.00	 FTE	 2.00	 0.00	 0.00	 2.00
Est. Fringe	30,522	0	0	30,522	Est. Fringe	30,522	0	0	30,522
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input checked="" type="checkbox"/>	New Legislation				<input checked="" type="checkbox"/>	New Program			
<input type="checkbox"/>	Federal Mandate				<input type="checkbox"/>	Program Expansion			
<input type="checkbox"/>	GR Pick-Up				<input type="checkbox"/>	Space Request			
<input type="checkbox"/>	Pay Plan				<input type="checkbox"/>	Other: _____			
<input type="checkbox"/>					<input type="checkbox"/>	Fund Switch			
<input type="checkbox"/>					<input type="checkbox"/>	Cost to Continue			
<input type="checkbox"/>					<input type="checkbox"/>	Equipment Replacement			
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>Adequate funding will be needed to enable the Department of Revenue (Department) to fully implement the legislation as enacted:</p> <p>House Bill 191 - The bill requires, (1) the Board of Directors of any Transportation Development District (TDD) to submit an annual report of financial transactions to the State Auditor as required of political subdivisions under Section 105.145. Failure to timely submit a copy of the annual financial statement will result in a fine of up to \$500 per day; (2) a petition to create a district to include details of the budgeted expenditures, including estimated expenditures for real physical improvements, estimated land acquisition expenses, estimated expenses for professional services, and estimated interest charges; (3) the circuit court to order at least one public hearing on the creation and funding of a proposed district if the petition to create a district was filed by the owners of all real property within the proposed district; (4) that the sales tax authorized in a district will be effective on the first day of the second calendar quarter after the Department of Revenue receives notification of the tax. Currently, the tax goes into effect on the first day of the month following the adoption by the qualified voters; and (5) the Director of the Department of Revenue, instead of the district, to perform all functions incidental to the administration, collection, enforcement, and operation of district sales taxes.</p>									

NEW DECISION ITEM
RANK: 11 OF 15

Department of Revenue	Budget Unit <u>86115C</u>
Taxation and Collection Division	
DI Name - Implement Legislation	DI# 1860004

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The requested supplemental costs listed are based upon the TAFP fiscal note. The legislation requires the Department to begin collection and enforcement on January 2, 2010. The Department is requesting core funding for two Revenue Processing Technician positions and associated expense and equipment to meet the legislative requirements.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Revenue Processing Technician I - 007641	50,760	2.0					50,760	2.0	
Total PS	50,760	2.0	0	0.0	0	0.0	50,760	2.0	0
190 - Supplies	300						300		
340 - Communication Services and Supplies	203						203		
Total EE	503		0		0		503		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	51,263	2.0	0	0.0	0	0.0	51,263	2.0	0

NEW DECISION ITEM

RANK: 11 OF 15

Department of Revenue			Budget Unit		86115C					
Taxation and Collection Division										
DI Name - Implement Legislation			DI# 1860004							
	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
Budget Object Class/Job Class										
Revenue Processing Technician I - 007641	50,760	2.0					50,760	2.0		
Total PS	50,760	2.0	0	0.0	0	0.0	50,760	2.0	0	
190 - Supplies	300						300			
340 - Communication Services and Supplies	203						203			
							0			
							0			
Total EE	503		0		0		503		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	51,263	2.0	0	0.0	0	0.0	51,263	2.0	0	

NEW DECISION ITEM
RANK: 11 **OF** 15

Department of Revenue	Budget Unit <u>86115C</u>
Taxation and Collection Division	
DI Name - Implement Legislation	DI# 1860004
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)	
<p>6a. Provide an effectiveness measure.</p> <p>The effectiveness measure will be directly related to the amount collected on behalf of the estimated 176 Transportation Development Districts (TDD) that have currently been identified and any future TDD's that are established. Comparative data could be used to measure the degree of change respective to revenues received and distributed as compared to the prior year (same month) if the data was provided by the TDD's for the year(s) in which the TDD administered and collected the tax. If this data cannot be obtained and/or provided by the TDD's, this will be measured based on collections/distributions as tracked by DOR in subsequent years.</p>	<p>6b. Provide an efficiency measure.</p> <p>The efficiency measure will be tied directly to two main factors; 1) DOR properly administers the collection of the tax by ensuring we meet our obligations for appropriately establishing the tax and timely notification to all affected businesses. 2) The timely Distribution of all amounts collected to the appropriate TDD's. Sections 32.085, 32.087 and 238.235, RSMo. will govern our measures in regards to meeting this objective.</p>
<p>6c. Provide the number of clients/individuals served, if applicable.</p> <p>The Department will provide collections for an estimated 176 Transportation Development Districts.</p>	<p>6d. Provide a customer satisfaction measure, if available.</p> <p>The Customer (in this case the Transportation Development Districts) satisfaction measure will be linked to the measures established in 6a and 6b.</p>

NEW DECISION ITEM

RANK: 11 OF 15

Department of Revenue	Budget Unit	86115C
Taxation and Collection Division		
DI Name - Implement Legislation	DI# 1860004	
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		
<p>There are currently 176 known Transportation Development Districts (TDD). As this is the first year the Department of Revenue has the responsibility for collection the amount of revenue that will be collected is unknown.</p> <p>Strategies:</p> <ol style="list-style-type: none">1. Contact appropriate agencies (including the Missouri Department of Transportation and State Auditors Office) to identify as many Transportation Development Districts (TDD) currently established. Perfect list as necessary based on new information that may be identified. To date, 176 TDDs have been identified.2. Contact identified TDD's (by mailing) to notify them in regards to HB 191 and its related provisions as well as what information is required and when it should be submitted for the Department of Revenue (DOR) to properly establish and begin collecting the TDD related taxes.3. Post information to DOR Web site concerning HB 191 providing similar information that was provided in letter format.4. Coordinate with Information Systems to modify existing tax system applications to properly administer, collect and distribute the TDD tax.5. Initiate current processes that are in place for the collection of non-state (local) taxes to establish the identified TDD's (that have provided the necessary documentation) within DOR's systems and initiate notification to businesses in regards to the tax rate change and the effective date.		

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Implement Legislation - 1860004								
REVENUE PROCESSING TECH I	0	0.00	0	0.00	50,760	2.00	50,760	2.00
TOTAL - PS	0	0.00	0	0.00	50,760	2.00	50,760	2.00
SUPPLIES	0	0.00	0	0.00	300	0.00	300	0.00
COMMUNICATION SERV & SUPP	0	0.00	0	0.00	203	0.00	203	0.00
TOTAL - EE	0	0.00	0	0.00	503	0.00	503	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$51,263	2.00	\$51,263	2.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$51,263	2.00	\$51,263	2.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue					Budget Unit <u>86115C</u>				
Taxation and Collection Division									
DI Name - Remittance Processor Replacement					DI# 1860003				
1. AMOUNT OF REQUEST									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	753,741	0	0	753,741	EE	753,741	0	0	753,741
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>753,741</u>	<u>0</u>	<u>0</u>	<u>753,741</u>	Total	<u>753,741</u>	<u>0</u>	<u>0</u>	<u>753,741</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan					<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____				
					<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input checked="" type="checkbox"/> Equipment Replacement				
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>The Department of Revenue is requesting to replace the aging remittance processing system (RPS) including both hardware replacement and software upgrades. The RPS is an automated document and check processing system which uses document scan technology to capture voucher based return/payment information necessary to update the various tax systems and prepare the paper checks for deposit. The system was originally installed in 1996 and went through both hardware and software upgrades in 2001. The current RPS system software is no longer supported and requires upgrade to the latest release version to ensure the long term stability of the system. Additionally, the Hardware (Transports) are now approaching 13 years old and many components are difficult to replace and costly. In FY09 the RPS processed approximately 2.2 million checks totaling over \$3.2 billion. This volume constitutes over 80% of all paper checks processed annually and deposited by the Taxation Division - Cashiering Section. The estimated average processing cost per transaction as a result of having the RPS system is (\$.15). Upgrades to the current system will not only sustain the efficiencies we currently have, but provide the capability to transition to electronic based deposit functions (Check 21), thus reducing the need to manually transfer or move paper checks from the facility to the financial institution. If the current RPS was to have a critical failure and become inoperable it would require approximately 20 FTE to sustain the productivity and functionality experienced by this system.</p>									

NEW DECISION ITEM
RANK: 10 OF 15

Department of Revenue			Budget Unit <u>86115C</u>																																																																																																																									
Taxation and Collection Division																																																																																																																												
DI Name - Remittance Processor Replacement			DI# 1860003																																																																																																																									
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>The project cost for replacement of the current system is:</p> <p>Hardware - \$374,431 (Includes; 2 new transports, servers, workstations and appropriate licenses)</p> <p>Software Upgrade/Professional Services - \$324,500</p> <p>Maintenance - \$54,810 (Annual - 1st year - Includes maintenance for Hardware and Software)</p>																																																																																																																												
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Budget Object Class/Job Class</th> <th style="text-align: center;">Dept Req GR DOLLARS</th> <th style="text-align: center;">Dept Req GR FTE</th> <th style="text-align: center;">Dept Req FED DOLLARS</th> <th style="text-align: center;">Dept Req FED FTE</th> <th style="text-align: center;">Dept Req OTHER DOLLARS</th> <th style="text-align: center;">Dept Req OTHER FTE</th> <th style="text-align: center;">Dept Req TOTAL DOLLARS</th> <th style="text-align: center;">Dept Req TOTAL FTE</th> <th style="text-align: center;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> </tr> <tr> <td>400 - Professional Services</td> <td style="text-align: right;">324,500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">324,500</td> <td></td> <td></td> </tr> <tr> <td>430 - Maintenance and Repair Services</td> <td style="text-align: right;">54,810</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">54,810</td> <td></td> <td></td> </tr> <tr> <td>480 - Computer Equipment</td> <td style="text-align: right;">374,431</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">374,431</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;"><u>753,741</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>753,741</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> <td></td> <td style="text-align: right;"><u>0</u></td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;"><u>753,741</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>753,741</u></td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;"><u>0</u></td> </tr> </tbody> </table>					Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS		0	0.0					0	0.0		Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	400 - Professional Services	324,500						324,500			430 - Maintenance and Repair Services	54,810						54,810			480 - Computer Equipment	374,431						374,431			Total EE	<u>753,741</u>		<u>0</u>		<u>0</u>		<u>753,741</u>		<u>0</u>	Program Distributions							0			Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	Transfers										Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	Grand Total	<u>753,741</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>753,741</u>	<u>0.0</u>	<u>0</u>
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																			
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NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue		Budget Unit <u>86115C</u>							
Taxation and Collection Division									
DI Name - Remittance Processor Replacement		DI# 1860003							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
400 - Professional Services	324,500						324,500		
430 - Maintenance and Repair Services	54,810						54,810		
480 - Computer Equipment	374,431						374,431		
							0		
Total EE	<u>753,741</u>		<u>0</u>		<u>0</u>		<u>753,741</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>753,741</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>753,741</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 10 OF 15

Department of Revenue	Budget Unit <u>86115C</u>
Taxation and Collection Division	
DI Name - Remittance Processor Replacement	DI# 1860003
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)	

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue

Budget Unit 86115C

Taxation and Collection Division

DI Name - Remittance Processor Replacement	DI# 1860003
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7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Remittance Processor Replaceme - 1860003								
PROFESSIONAL SERVICES	0	0.00	0	0.00	324,500	0.00	324,500	0.00
M&R SERVICES	0	0.00	0	0.00	54,810	0.00	54,810	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	374,431	0.00	374,431	0.00
TOTAL - EE	0	0.00	0	0.00	753,741	0.00	753,741	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$753,741	0.00	\$753,741	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$753,741	0.00	\$753,741	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	391,559	14.94	445,823	15.05	155,997	8.05	155,997	8.05
DEPT OF REVENUE	10,242	0.34	199,141	5.00	199,141	5.00	199,141	5.00
MOTOR VEHICLE COMMISSION	245,811	9.58	274,374	10.00	274,374	10.00	274,374	10.00
DEPT OF REVENUE INFORMATION	265,902	10.69	289,915	11.00	289,915	11.00	289,915	11.00
DEP OF REVENUE SPECIALTY PLATE	1,040	0.04	2,206	0.00	2,206	0.00	2,206	0.00
TOTAL - PS	914,554	35.59	1,211,459	41.05	921,633	34.05	921,633	34.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	446,218	0.00	162,824	0.00	124,924	0.00	124,924	0.00
DEPT OF REVENUE	289,664	0.00	379,816	0.00	379,816	0.00	379,816	0.00
MOTOR VEHICLE COMMISSION	367,485	0.00	344,604	0.00	344,604	0.00	344,604	0.00
DEPT OF REVENUE INFORMATION	199,084	0.00	199,914	0.00	199,914	0.00	199,914	0.00
DEP OF REVENUE SPECIALTY PLATE	2,780	0.00	3,000	0.00	3,000	0.00	3,000	0.00
TOTAL - EE	1,305,231	0.00	1,090,158	0.00	1,052,258	0.00	1,052,258	0.00
TOTAL	2,219,785	35.59	2,301,617	41.05	1,973,891	34.05	1,973,891	34.05
Information Funding Replacemen - 1860011								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	40,397	2.00	40,397	2.00
TOTAL - PS	0	0.00	0	0.00	40,397	2.00	40,397	2.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	17,753	0.00	17,753	0.00
TOTAL - EE	0	0.00	0	0.00	17,753	0.00	17,753	0.00
TOTAL	0	0.00	0	0.00	58,150	2.00	58,150	2.00
GRAND TOTAL	\$2,219,785	35.59	\$2,301,617	41.05	\$2,032,041	36.05	\$2,032,041	36.05

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CORE DECISION ITEM

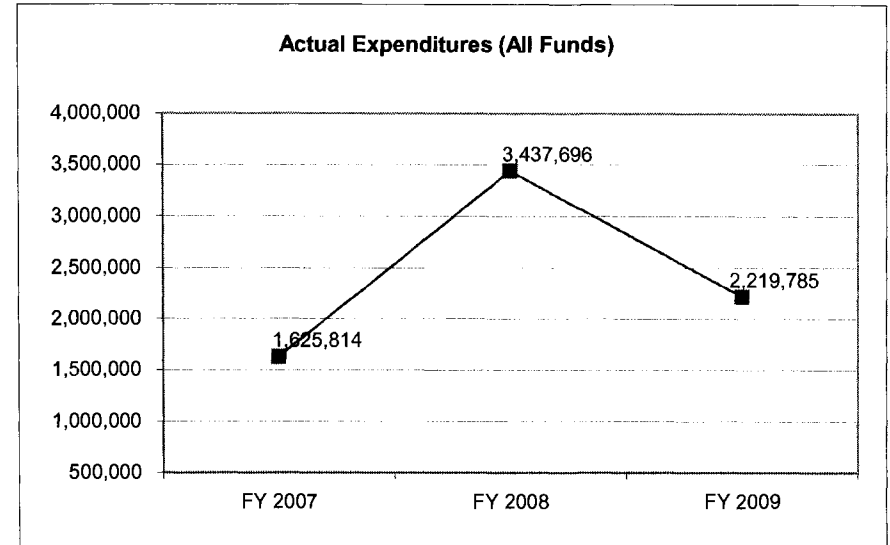
Department of Revenue					Budget Unit 86120C				
Motor Vehicle and Driver License Division									
Core - Motor Vehicle and Driver License									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	155,997	199,141	566,495	921,633	PS	155,997	199,141	566,495	921,633
EE	124,924	379,816	547,518	1,052,258	EE	124,924	379,816	547,518	1,052,258
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	280,921	578,957	1,114,013	1,973,891	Total	280,921	578,957	1,114,013	1,973,891
FTE	8.05	5.00	21.00	34.05	FTE	8.05	5.00	21.00	34.05
Est. Fringe	93,801	119,743	340,633	554,178	Est. Fringe	93,801	119,743	340,633	554,178
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775) The Department of Revenue requests the continuation of the "E" on its federal fund appropriations.					Other Funds: Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)				
2. CORE DESCRIPTION									
The Motor Vehicle and Driver License Division core funding represents the resources needed to collect fees and taxes and enforce state laws for the following activities:									
<ul style="list-style-type: none">- issuing motor vehicle titles and registering motor vehicles and marinecraft;- registering automobile dealers, salvage dealers, and auto auctions;- issuing, suspending, revoking, and disqualifying driver and nondriver licenses and driving permits;- processing and maintaining records relating to traffic violation point assessments, administrative alcohol, and abuse-and-lose laws;- processing and maintaining records regarding the mandatory financial responsibility laws for uninsured motorists;- overseeing the operations of 183 contract agent license offices.									
3. PROGRAM LISTING (list programs included in this core funding)									
Driver License Program					Motor Vehicle Title Program				
Motor Vehicle Registration Program					Motor Vehicle Dealer Registration Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86120C</u>
Motor Vehicle and Driver License Division	
Core - Motor Vehicle and Driver License	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,227,082	4,187,734	2,654,341	2,301,617
Less Reverted (All Funds)	(5,236)	(12,886)	(89,921)	N/A
Budget Authority (All Funds)	2,221,846	4,174,848	2,564,420	N/A
Actual Expenditures (All Funds)	1,625,814	3,437,696	2,219,785	N/A
Unexpended (All Funds)	596,032	737,152	344,635	N/A
Unexpended, by Fund:				
General Revenue	23,645	34,436	33,673	N/A
Federal	260,846	681,839	279,051	N/A
Other	311,541	22,877	31,911	N/A
	(2)	(1) (2)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) The FY 2008 MV/DL appropriations were increased by \$2,340,000 (\$1,000,000 Federal Fund "E" appropriation, \$540,000 Taxation budget flexibility and \$800,000 Administration budget flexibility).

(2) Additional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
MOTOR VEH & DRIVER LICENSING**

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	41.05	445,823	199,141	566,495	1,211,459	
		EE	0.00	162,824	379,816	547,518	1,090,158	
		Total	41.05	608,647	578,957	1,114,013	2,301,617	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#759]	PS	(3.00)	(192,264)	0	0	(192,264)	Transfer to Taxation due to reorganization.
Core Reallocation	[#995]	PS	(4.00)	(97,562)	0	0	(97,562)	Transfer Process Innovation and Communication Center Bureau to Administration due to Department reorganization.
Core Reallocation	[#995]	EE	0.00	(37,900)	0	0	(37,900)	Transfer Process Innovation and Communication Center Bureau to Administration due to Department reorganization.
NET DEPARTMENT CHANGES			(7.00)	(327,726)	0	0	(327,726)	
DEPARTMENT CORE REQUEST								
		PS	34.05	155,997	199,141	566,495	921,633	
		EE	0.00	124,924	379,816	547,518	1,052,258	
		Total	34.05	280,921	578,957	1,114,013	1,973,891	
GOVERNOR'S RECOMMENDED CORE								
		PS	34.05	155,997	199,141	566,495	921,633	
		EE	0.00	124,924	379,816	547,518	1,052,258	
		Total	34.05	280,921	578,957	1,114,013	1,973,891	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	53,480	2.33	0	0.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	7,966	0.29	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	204	0.01	76,537	3.00	22,453	1.00	22,453	1.00
OFFICE SUPPORT ASST (KEYBRD)	47,307	2.00	216,534	6.63	199,166	6.63	199,166	6.63
SR OFC SUPPORT ASST (KEYBRD)	106,226	4.03	27,550	1.00	27,550	1.00	27,550	1.00
FORMS ANAL III	0	0.00	42,508	1.00	0	0.00	0	0.00
ACCOUNT CLERK II	280	0.01	0	0.00	0	0.00	0	0.00
ACCOUNTANT II	0	0.00	34,644	1.00	0	0.00	0	0.00
TRAINING TECH I	0	0.00	33,421	1.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	23,443	0.66	1,103	0.00	1,103	0.00	1,103	0.00
MANAGEMENT ANALYSIS SPEC II	860	0.02	500	0.00	500	0.00	500	0.00
LEGISLATIVE COORDINATOR	23,970	0.54	0	0.00	0	0.00	0	0.00
APPEALS REFEREE I	780	0.02	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	722	0.02	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	5,061	0.13	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	71,764	2.07	39,884	1.00	39,884	1.00	39,884	1.00
TELEPHONE INFO OPERATOR I REV	0	0.00	40,594	2.00	40,594	2.00	40,594	2.00
TELEPHONE INFO OPERATOR II REV	0	0.00	74,996	3.00	74,996	3.00	74,996	3.00
REVENUE PROCESSING TECH I	189,726	8.25	46,573	0.50	1,103	0.00	1,103	0.00
REVENUE PROCESSING TECH II	382,765	15.21	367,459	15.50	332,616	14.42	332,616	14.42
REVENUE MANAGER, BAND 1	0	0.00	47,452	1.00	47,452	1.00	47,452	1.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	27,488	0.42	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	134,216	4.00	134,216	4.00	134,216	4.00
TOTAL - PS	914,554	35.59	1,211,459	41.05	921,633	34.05	921,633	34.05
TRAVEL, IN-STATE	280	0.00	8,161	0.00	8,161	0.00	8,161	0.00
TRAVEL, OUT-OF-STATE	1,311	0.00	5,009	0.00	5,009	0.00	5,009	0.00
SUPPLIES	86,930	0.00	441,687	0.00	441,687	0.00	441,687	0.00
PROFESSIONAL DEVELOPMENT	461	0.00	3,010	0.00	3,010	0.00	3,010	0.00
COMMUNICATION SERV & SUPP	0	0.00	2,930	0.00	2,930	0.00	2,930	0.00
PROFESSIONAL SERVICES	1,140,039	0.00	537,275	0.00	499,375	0.00	499,375	0.00
M&R SERVICES	72,647	0.00	5,017	0.00	5,017	0.00	5,017	0.00
MOTORIZED EQUIPMENT	0	0.00	10	0.00	10	0.00	10	0.00

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DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
OFFICE EQUIPMENT	3,167	0.00	71,682	0.00	71,682	0.00	71,682	0.00
OTHER EQUIPMENT	0	0.00	4,529	0.00	4,529	0.00	4,529	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1,004	0.00	1,004	0.00	1,004	0.00
BUILDING LEASE PAYMENTS	0	0.00	12	0.00	12	0.00	12	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	15	0.00	15	0.00	15	0.00
MISCELLANEOUS EXPENSES	300	0.00	9,807	0.00	9,807	0.00	9,807	0.00
REBILLABLE EXPENSES	96	0.00	10	0.00	10	0.00	10	0.00
TOTAL - EE	1,305,231	0.00	1,090,158	0.00	1,052,258	0.00	1,052,258	0.00
GRAND TOTAL	\$2,219,785	35.59	\$2,301,617	41.05	\$1,973,891	34.05	\$1,973,891	34.05
GENERAL REVENUE	\$837,777	14.94	\$608,647	15.05	\$280,921	8.05	\$280,921	8.05
FEDERAL FUNDS	\$299,906	0.34	\$578,957	5.00	\$578,957	5.00	\$578,957	5.00
OTHER FUNDS	\$1,082,102	20.31	\$1,114,013	21.00	\$1,114,013	21.00	\$1,114,013	21.00

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Tax	Admin	Legal	Postage	Total
GR	3,135,554					3,135,554
Federal	299,908					299,908
Other	1,939,770	206,331	415,654	2,166,033	644,431	5,372,219
Total	5,375,232	206,331	415,654	2,166,033	644,431	8,807,681

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

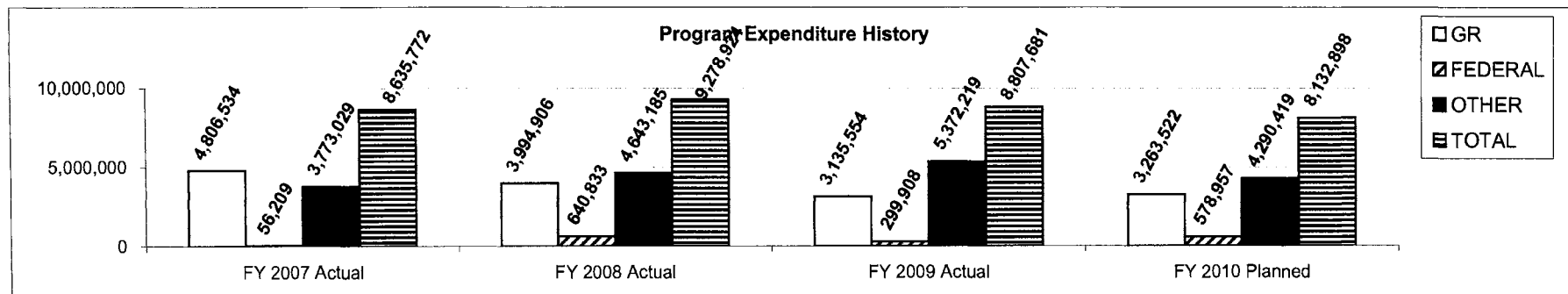
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Driver License			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Issuance	\$14.4	\$13.1	\$16.5
Reinstatement	\$2.5	\$3.2	\$2.6
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of licenses produced			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Initial	366,226	368,439	371,325
Renewal	685,316	595,808	808,017
Non-driver	138,604	147,393	172,662
Total	1,190,146	1,111,640	1,352,004
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Tax	Admin	Legal	Postage	Total
GR	2,095,810					2,095,810
Federal						0
Other	2,126,699	171,655	322,308	130,403	1,307,883	4,058,948
Total	4,222,509	171,655	322,308	130,403	1,307,883	6,154,758

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

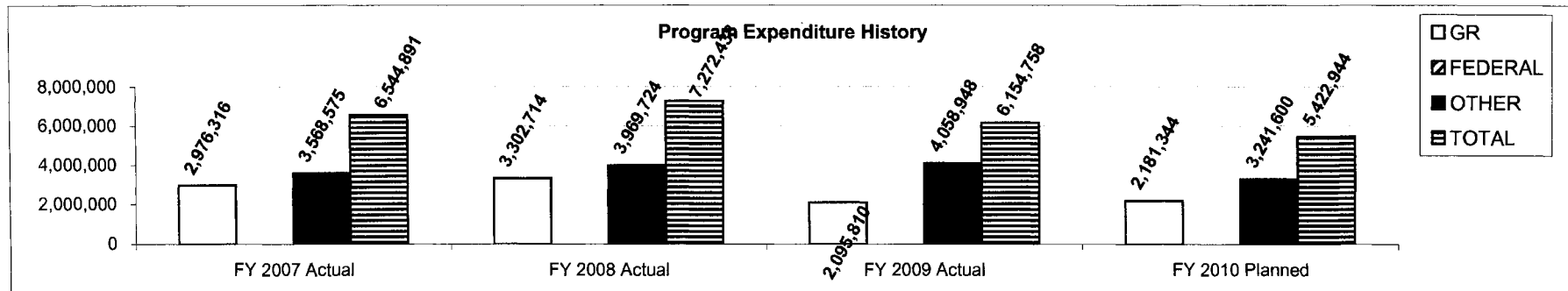
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$166.30	\$159.70	\$162.40
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Annual	2.18	2.18	1.94
Biennial	1.67	1.68	1.56
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Tax	Admin	Legal	Postage	Total
GR	3,736,499					3,736,499
Federal						0
Other	2,616,451	231,416	429,044	144,149	755,368	4,176,428
Total	6,352,950	231,416	429,044	144,149	755,368	7,912,927

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

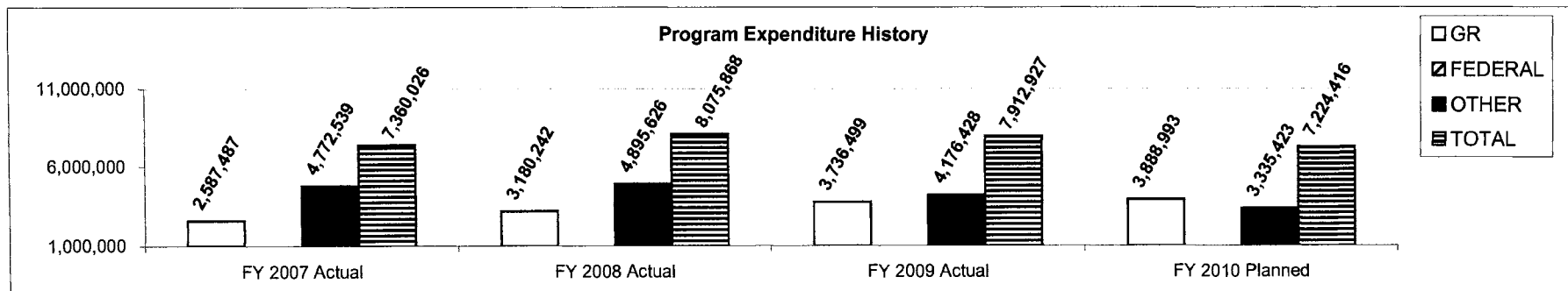
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Title			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$674.93	\$621.57	\$537.50
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	2.20	1.98	1.83
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Dealer Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services						
	MV/DL	Tax	Admin	Legal	Postage	Total
GR	66,533					66,533
Federal						0
Other	623,932	12,513	25,419	241,833	24,963	928,660
Total	690,465	12,513	25,419	241,833	24,963	995,193

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

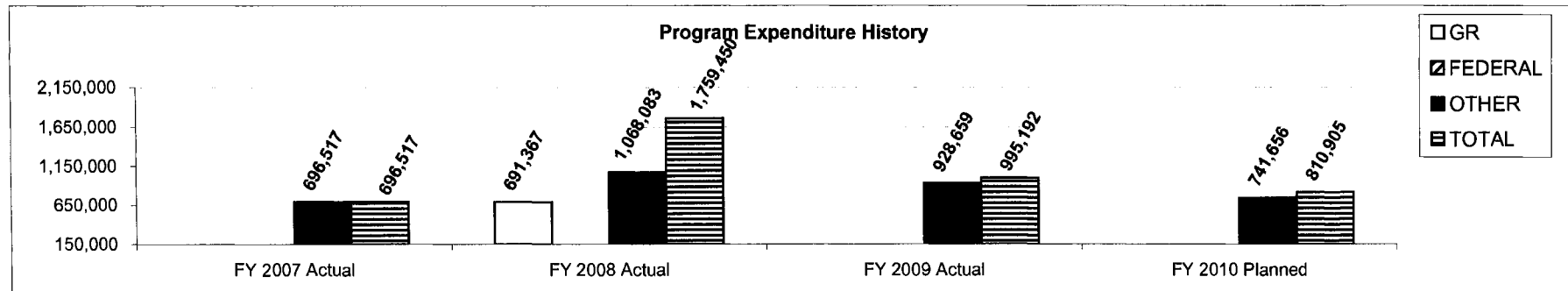
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Dealer Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Total revenue collected			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$1,000,048	\$996,906	\$967,132
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	6,607	6,594	6,518
7d. Provide a customer satisfaction measure, if available.			
N/A			

NEW DECISION ITEM
RANK: 12 OF 15

Department of Revenue	Budget Unit	86120C
Motor Vehicle and Driver License Division		
DI Name - Information Funding Replacement	DI#	1860011

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	40,397	0	0	40,397
EE	17,753	0	0	17,753
PSD	0	0	0	0
TRF	0	0	0	0
Total	58,150	0	0	58,150
FTE	2.00	0.00	0.00	2.00

Est. Fringe	24,291	0	0	24,291
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	40,397	0	0	40,397
EE	17,753	0	0	17,753
PSD	0	0	0	0
TRF	0	0	0	0
Total	58,150	0	0	58,150
FTE	2.00	0.00	0.00	2.00

Est. Fringe	24,291	0	0	24,291
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (Department) is seeking General Revenue replacement funding to continue the record sale functions due to the loss of Information Fund appropriations starting June 1, 2011. Pursuant to Sections 32.067 and 610.026, RSMo, the Department is required to provide non-confidential records to the public. A Memorandum of Understanding between the Department and the Missouri Department of Transportation allows the Department to receive unrestricted Information Fund appropriation amounts until May 31, 2011. After May 31, 2011, the Department will be restricted in the amount of Information Fund appropriations to the 3% collection limitation of Amendment 3. The General Revenue replacement funding is needed to continue to provide the record sale functions in Fiscal Year 2011. Additional General Revenue replacement funding will be needed in FY 2012 to continue the Department's record sale functions.

NEW DECISION ITEM

RANK: 12 OF 15

Department of Revenue		Budget Unit <u>86120C</u>	
Motor Vehicle and Driver License Division			
DI Name - Information Funding Replacement		DI# 1860011	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The projected monthly Information Fund receipts is \$125,162. The Amendment 3 limit that can be retained by the Department after May 31, 2011 is \$3,755. The projected monthly cost of collection is \$61,905. The projected amount of General Revenue replacement funding needed for FY 2011 is \$58,150. Additional General Revenue replacement funding will be requested in the fiscal year 2012 budget

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - 007631 - Revenue Processing Technician	40,397	2.0					40,397	2.0	
Total PS	40,397	2.0	0	0.0	0	0.0	40,397	2.0	0
400 - Professional Services	17,753						17,753		
Total EE	17,753		0		0		17,753		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	58,150	2.0	0	0.0	0	0.0	58,150	2.0	0

NEW DECISION ITEM
RANK: 12 OF 15

Department of Revenue			Budget Unit <u>86120C</u>						
Motor Vehicle and Driver License Division									
DI Name - Information Funding Replacement			DI# 1860011						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
100 - 007631 - Revenue Processing Technician	40,397	2.0					40,397	2.0	
Total PS	40,397	2.0	0	0.0	0	0.0	40,397	2.0	0
400 - Professional Services	17,753						17,753		
							0		
							0		
							0		
Total EE	17,753		0		0		17,753		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	58,150	2.0	0	0.0	0	0.0	58,150	2.0	0

NEW DECISION ITEM

RANK: 12 **OF** 15

Department of Revenue	Budget Unit <u>86120C</u>
Motor Vehicle and Driver License Division	
DI Name - Information Funding Replacement	DI# 1860011

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 12 OF 15

Department of Revenue	Budget Unit	<u>86120C</u>
Motor Vehicle and Driver License Division		
DI Name - Information Funding Replacement	DI#	<u>1860011</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Information Funding Replacemen - 1860011								
REVENUE LICENSING TECH I	0	0.00	0	0.00	40,397	2.00	40,397	2.00
TOTAL - PS	0	0.00	0	0.00	40,397	2.00	40,397	2.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	17,753	0.00	17,753	0.00
TOTAL - EE	0	0.00	0	0.00	17,753	0.00	17,753	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$58,150	2.00	\$58,150	2.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$58,150	2.00	\$58,150	2.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,614,556	40.99	1,875,757	42.16	1,543,340	38.15	1,543,340	38.15
MOTOR VEHICLE COMMISSION	455,606	11.24	455,981	11.00	455,981	11.00	455,981	11.00
TOTAL - PS	2,070,162	52.23	2,331,738	53.16	1,999,321	49.15	1,999,321	49.15
EXPENSE & EQUIPMENT								
GENERAL REVENUE	149,631	0.00	173,806	0.00	151,776	0.00	151,776	0.00
DEPT OF REVENUE	42,906	0.00	70,000	0.00	70,000	0.00	70,000	0.00
MOTOR VEHICLE COMMISSION	811	0.00	36,077	0.00	36,077	0.00	36,077	0.00
TOTAL - EE	193,348	0.00	279,883	0.00	257,853	0.00	257,853	0.00
TOTAL	2,263,510	52.23	2,611,621	53.16	2,257,174	49.15	2,257,174	49.15
Federal Fund FTE Authorization - 1860005								
PERSONAL SERVICES								
DEPT OF REVENUE	0	0.00	0	0.00	195,824	5.00	195,824	5.00
TOTAL - PS	0	0.00	0	0.00	195,824	5.00	195,824	5.00
TOTAL	0	0.00	0	0.00	195,824	5.00	195,824	5.00
GRAND TOTAL	\$2,263,510	52.23	\$2,611,621	53.16	\$2,452,998	54.15	\$2,452,998	54.15

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CORE DECISION ITEM

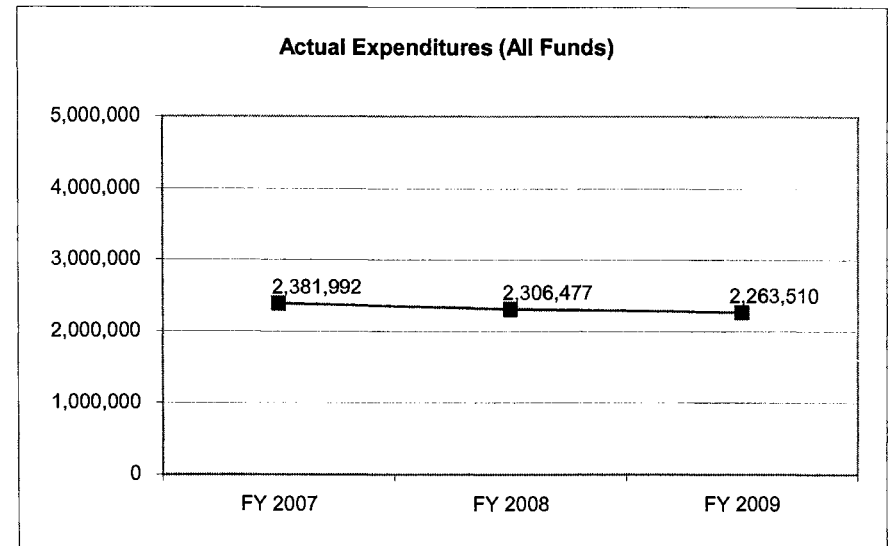
Department of Revenue					Budget Unit <u>86130C</u>				
Legal Services Division									
Core - Legal Services									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	1,543,340	0	455,981	1,999,321	PS	1,543,340	0	455,981	1,999,321
EE	151,776	70,000	36,077	257,853	EE	151,776	70,000	36,077	257,853
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>1,695,116</u>	<u>70,000</u>	<u>492,058</u>	<u>2,257,174</u>	Total	<u>1,695,116</u>	<u>70,000</u>	<u>492,058</u>	<u>2,257,174</u>
FTE	38.15	0.00	11.00	49.15	FTE	38.15	0.00	11.00	49.15
Est. Fringe	928,010	0	274,181	1,202,192	Est. Fringe	928,010	0	274,181	1,202,192
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: Motor Vehicle Commission Fund (0588) The Department of Revenue requests the continuation of the "E" on its federal fund appropriations.					Other Funds: Motor Vehicle Commission Fund (0588)				
2. CORE DESCRIPTION									
The Legal Services Division (division) performs support functions to increase the effectiveness of revenue collection programs in the Department of Revenue. The division is responsible for providing legal counsel and representation to the Director of Revenue and divisions. It is also responsible for investigating complaints alleging criminal violations of Missouri's motor vehicle, driver, and taxation laws. Additional division costs are included in the Highway Collections core request.									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program					Driver License Program				
Fuel Tax Program					Motor Vehicle Dealer Registration Program				
Personal Tax Program					Motor Vehicle Registration Program				
Property Tax Program					Motor Vehicle Title Program				
Sales Tax Program									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86130C</u>
Legal Services Division	
Core - Legal Services	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,476,413	2,474,898	2,513,749	2,611,621
Less Reverted (All Funds)	(53,970)	(52,657)	(183,240)	N/A
Budget Authority (All Funds)	2,422,443	2,422,241	2,330,509	N/A
Actual Expenditures (All Funds)	2,381,992	2,306,477	2,263,510	N/A
Unexpended (All Funds)	40,451	115,764	66,999	N/A
Unexpended, by Fund:				
General Revenue	11,552	43,440	4,264	N/A
Federal	28,653	39,246	27,094	N/A
Other	246	33,078	35,641	N/A
	(1) (3)	(2) (3)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$126564 using Department flexibility.
- (2) Appropriation increased \$170,906 using Department flexibility.
- (3) Additional divisional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
LEGAL SERVICES**

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	53.16	1,875,757	0	455,981	2,331,738	
		EE	0.00	173,806	70,000	36,077	279,883	
		Total	53.16	2,049,563	70,000	492,058	2,611,621	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#1233]	PS	0.00	0	0	0	0	0 Core reallocation.
Core Reallocation	[#1244]	PS	(7.01)	(332,417)	0	0	(332,417)	Transfer Personnel Services Bureau to Administration.
Core Reallocation	[#1244]	EE	0.00	(22,030)	0	0	(22,030)	Transfer Personnel Services Bureau to Administration.
Core Reallocation	[#1291]	PS	3.00	0	0	0	0	0 Core reallocations to Legal Services from Administration.
NET DEPARTMENT CHANGES			(4.01)	(354,447)	0	0	(354,447)	
DEPARTMENT CORE REQUEST								
		PS	49.15	1,543,340	0	455,981	1,999,321	
		EE	0.00	151,776	70,000	36,077	257,853	
		Total	49.15	1,695,116	70,000	492,058	2,257,174	
GOVERNOR'S RECOMMENDED CORE								
		PS	49.15	1,543,340	0	455,981	1,999,321	
		EE	0.00	151,776	70,000	36,077	257,853	
		Total	49.15	1,695,116	70,000	492,058	2,257,174	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	12,597	0.43	14,266	0.50	39,312	1.50	39,312	1.50
ADMIN OFFICE SUPPORT ASSISTANT	70,046	2.15	4,212	0.14	64,826	1.74	64,826	1.74
OFFICE SUPPORT ASST (KEYBRD)	38,433	1.62	18,628	1.20	18,628	1.20	18,628	1.20
SR OFC SUPPORT ASST (KEYBRD)	164,988	6.45	135,108	4.90	135,108	4.90	135,108	4.90
PERSONNEL OFCR I	12,717	0.28	0	0.00	0	0.00	0	0.00
HUMAN RELATIONS OFCR II	19,107	0.40	19,235	0.40	0	0.00	0	0.00
PERSONNEL ANAL I	4,173	0.13	11,239	0.38	0	0.00	0	0.00
PERSONNEL ANAL II	42,978	1.06	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	14,962	0.33	17,126	0.38	0	0.00	0	0.00
TRAINING TECH III	14,962	0.33	0	0.00	0	0.00	0	0.00
EXECUTIVE II	14,588	0.43	0	0.00	12,934	0.38	12,934	0.38
MANAGEMENT ANALYSIS SPEC I	9,969	0.28	9,381	0.20	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	15,063	0.38	22,375	0.40	0	0.00	0	0.00
PERSONNEL CLERK	41,242	1.46	77,295	2.25	0	0.00	0	0.00
INVESTIGATOR II	422,814	11.43	593,792	14.40	593,792	14.40	593,792	14.40
INVESTIGATOR III	152,801	3.16	123,984	3.00	123,984	3.00	123,984	3.00
GRAPHIC ARTS SPEC II	13,436	0.37	13,418	0.38	0	0.00	0	0.00
REVENUE PROCESSING TECH I	1,007	0.04	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH II	1,075	0.04	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	182,970	6.40	142,040	5.48	142,040	5.48	142,040	5.48
HUMAN RESOURCES MGR B2	23,973	0.51	17,590	0.38	0	0.00	0	0.00
HUMAN RESOURCES MGR B3	37,036	0.51	28,622	0.38	0	0.00	0	0.00
INVESTIGATION MGR B3	42,125	0.63	33,612	0.50	33,612	0.50	33,612	0.50
DESIGNATED PRINCIPAL ASST DEPT	846	0.01	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	33,055	0.35	37,514	0.40	37,514	0.40	37,514	0.40
DESIGNATED PRINCIPAL ASST DIV	18,322	0.32	27,010	0.40	0	0.00	0	0.00
ASSOCIATE COUNSEL	138,819	3.06	190,614	2.80	306,752	2.80	306,752	2.80
PARALEGAL	11,910	0.37	11,874	0.38	11,874	0.38	11,874	0.38
LEGAL COUNSEL	48,609	1.17	262,304	3.85	65,376	3.85	65,376	3.85
SENIOR COUNSEL	229,129	4.18	272,794	5.90	180,133	4.84	180,133	4.84
DEPUTY GENERAL COUNSEL	2,419	0.05	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	181,602	2.70	197,411	3.00	197,411	3.00	197,411	3.00

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DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
SPECIAL ASST PROFESSIONAL	19,090	0.39	20,043	0.40	20,043	0.40	20,043	0.40
SPECIAL ASST OFFICE & CLERICAL	33,299	0.81	30,251	0.76	15,982	0.38	15,982	0.38
TOTAL - PS	2,070,162	52.23	2,331,738	53.16	1,999,321	49.15	1,999,321	49.15
TRAVEL, IN-STATE	16,719	0.00	38,562	0.00	33,562	0.00	33,562	0.00
TRAVEL, OUT-OF-STATE	18,040	0.00	17,910	0.00	17,910	0.00	17,910	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	108,883	0.00	90,069	0.00	81,069	0.00	81,069	0.00
PROFESSIONAL DEVELOPMENT	21,478	0.00	26,301	0.00	22,801	0.00	22,801	0.00
COMMUNICATION SERV & SUPP	39	0.00	49,784	0.00	49,784	0.00	49,784	0.00
PROFESSIONAL SERVICES	6,027	0.00	19,652	0.00	17,122	0.00	17,122	0.00
M&R SERVICES	12,659	0.00	20,001	0.00	18,001	0.00	18,001	0.00
OFFICE EQUIPMENT	5,561	0.00	6,551	0.00	6,551	0.00	6,551	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
EQUIPMENT RENTALS & LEASES	370	0.00	51	0.00	51	0.00	51	0.00
MISCELLANEOUS EXPENSES	3,572	0.00	10,001	0.00	10,001	0.00	10,001	0.00
TOTAL - EE	193,348	0.00	279,883	0.00	257,853	0.00	257,853	0.00
GRAND TOTAL	\$2,263,510	52.23	\$2,611,621	53.16	\$2,257,174	49.15	\$2,257,174	49.15
GENERAL REVENUE	\$1,764,187	40.99	\$2,049,563	42.16	\$1,695,116	38.15	\$1,695,116	38.15
FEDERAL FUNDS	\$42,906	0.00	\$70,000	0.00	\$70,000	0.00	\$70,000	0.00
OTHER FUNDS	\$456,417	11.24	\$492,058	11.00	\$492,058	11.00	\$492,058	11.00

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Corporate Tax
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Tax	Admin	Postage	Total
GR	74,384	76,249	1,208,309	471,464	93,645	1,924,051
Federal						0
Other						0
Total	74,384	76,249	1,208,309	471,464	93,645	1,924,051

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

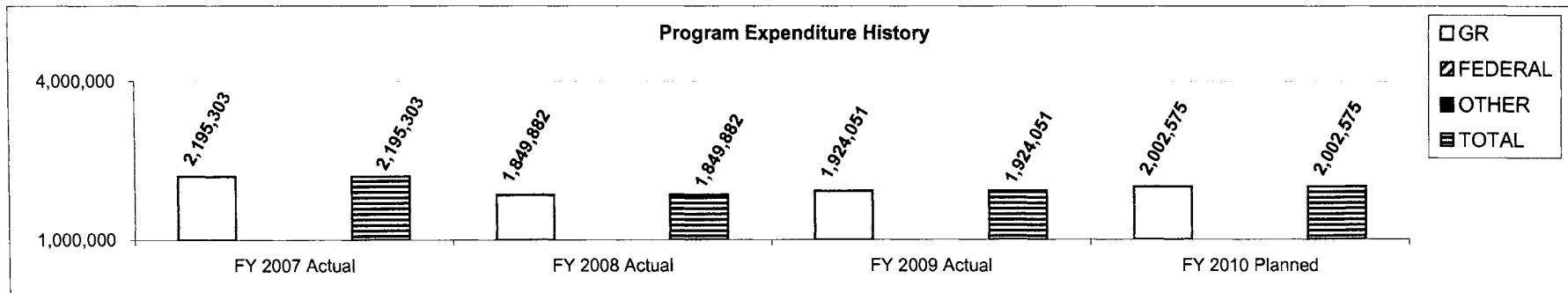
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Corporate Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (millions) (net of refunds)			
FY 2007	FY 2008	FY 2009	
Actual	Actual	Actual	
\$375.5	\$370.5	\$364.3	
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns processed			
FY 2007	FY 2008	FY 2009	
Actual	Actual	Actual	
153,817	154,609	183,792	
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Legal	Tax	Admin	Postage	Total
GR					
FEDERAL					
OTHER	54,009	599,105	6,902	7,587	667,603
TOTAL	54,009	599,105	6,902	7,587	667,603

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

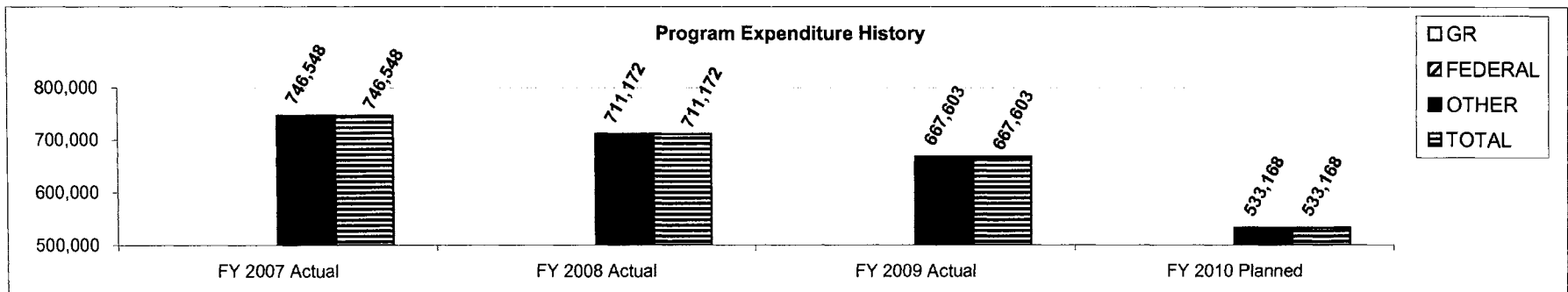
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Fuel Tax			
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (millions) (before refunds)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$743.8	\$740.9	\$717.0
7b. Provide an efficiency measure.			
Number of days from receipt to deposit			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	1.0	1.0	1.0
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns filed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	8,853	8,883	8,732
EDI	534	564	773
Total	9,387	9,447	9,505
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Legal	MV/DL	Tax	Admin	Postage	Total
GR	577,610	207,839	6,130,316	517,347	2,957,569	10,390,681
Federal						0
Other						0
Total	577,610	207,839	6,130,316	517,347	2,957,569	10,390,681

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

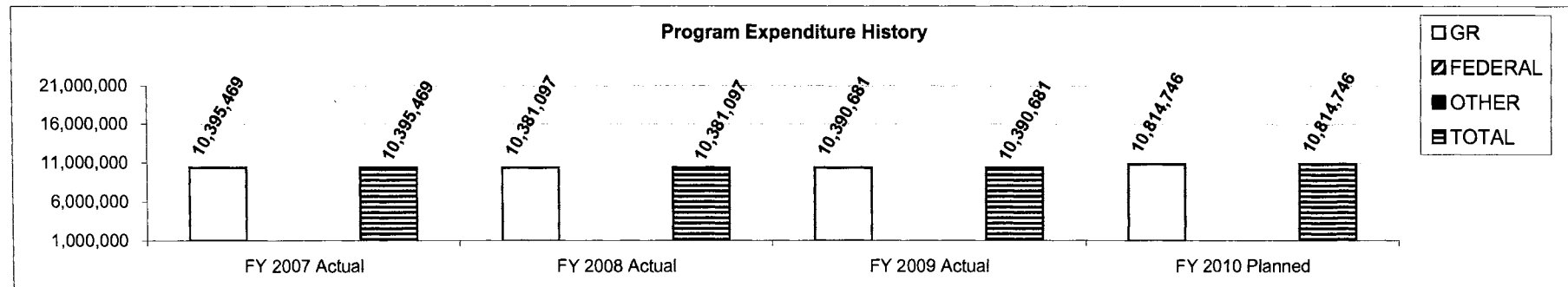
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Personal Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (net of refunds) (in billions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$5.7	\$5.2	\$4.9
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of individual income tax returns processed (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Total	2.90	2.96	2.95
Paper	1.40	1.27	1.20
Telefile	0.00	0.00	0.00
Electronic	1.50	1.69	1.74
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Legal	MV/DL	Tax	Admin	Postage	Total
GR	21,906	56,927	792,453	8,167	6,343	885,796
Federal						0
Other						0
Total	21,906	56,927	792,453	8,167	6,343	885,796

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

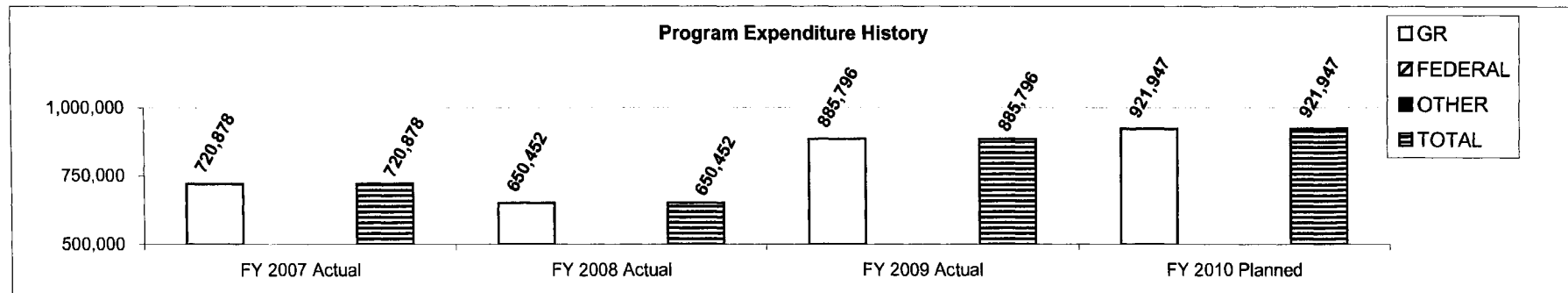
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Property Tax Credit			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
N/A			
7b. Provide an efficiency measure.			
Number of days to process claims			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	2.8	2.9	3.5
Electronic	2.9	2.9	3.5
7c. Provide the number of clients/individuals served, if applicable.			
Number of claims processed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	230,915	246,713	259,876
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Legal	MV/DL	Tax	Admin	Postage	Total
GR	751,328	150,304	3,632,854	6,901,886	651,093	12,087,465
Federal						0
Other			599,277			599,277
Total	751,328	150,304	4,232,131	6,901,886	651,093	12,686,742

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

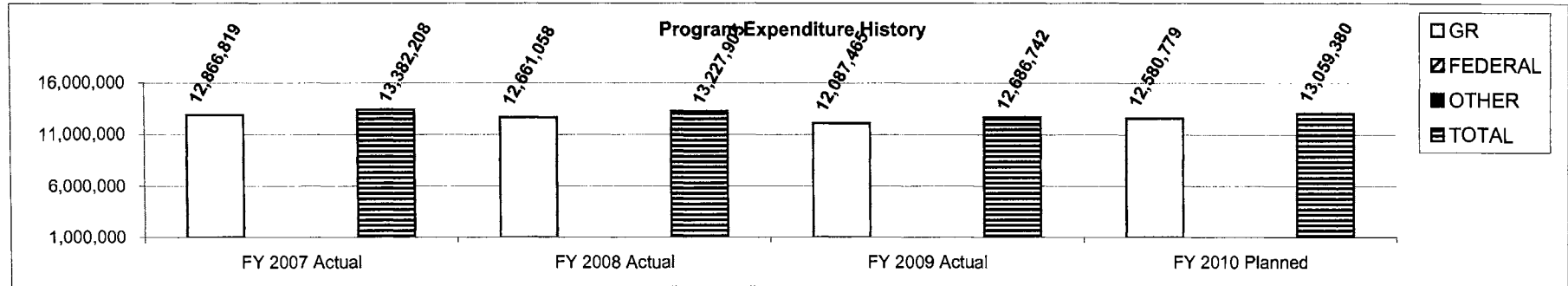
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
\$1.96	\$1.96	\$1.88

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
1.20	1.20	1.12

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
777,355	788,298	772,194

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Legal	Tax	MVDL	Admin	Postage	Total
GR			3,135,554			3,135,554
Federal			299,908			299,908
Other	2,166,033	206,331	1,939,770	415,654	644,431	5,372,219
Total	2,166,033	206,331	5,375,232	415,654	644,431	8,807,681

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum— suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

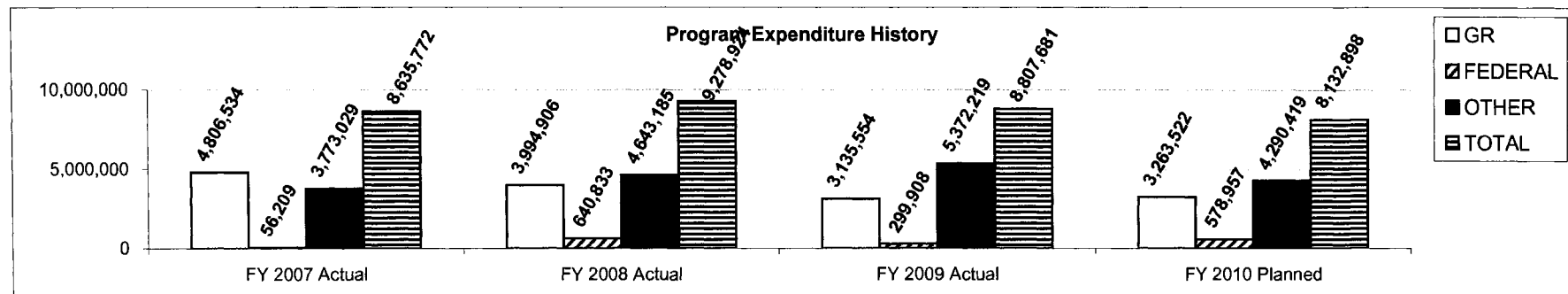
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Issuance	\$14.4	\$13.1	\$16.5
Reinstatement	\$2.5	\$3.2	\$2.6

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Initial	366,226	368,439	371,325
Renewal	685,316	595,808	808,017
Non-driver	138,604	147,393	172,662
Total	1,190,146	1,111,640	1,352,004

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Dealer Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services						
	Legal	Tax	MVDL	Admin	Postage	Total
GR			66,533			66,533
Federal						0
Other	241,833	12,513	623,932	25,419	24,963	928,660
Total	241,833	12,513	690,465	25,419	24,963	995,193

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

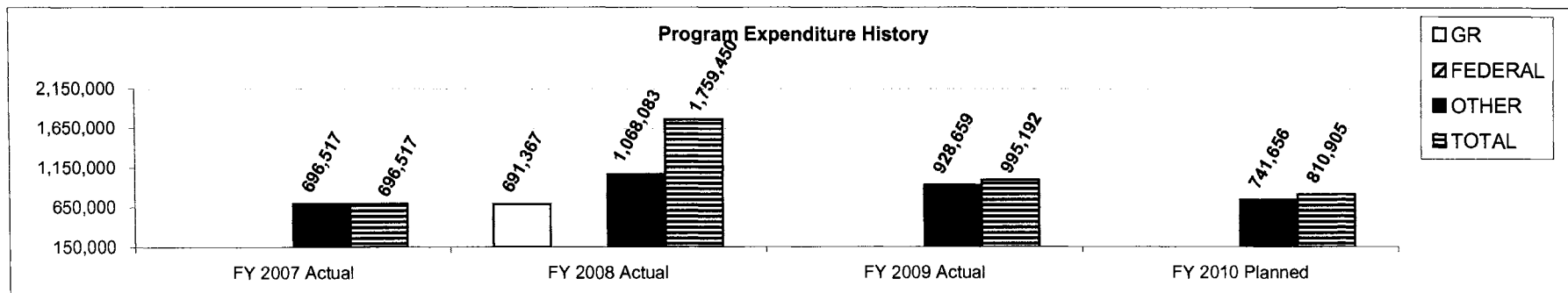
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Dealer Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Total revenue collected			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$1,000,048	\$996,906	\$967,132
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	6,607	6,594	6,518
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Legal	Tax	MVDL	Admin	Postage	Total
GR			2095810			2,095,810
Federal						0
Other	130,403	171,655	2,126,699	322,308	1,307,883	4,058,948
Total	130,403	171,655	4,222,509	322,308	1,307,883	6,154,758

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

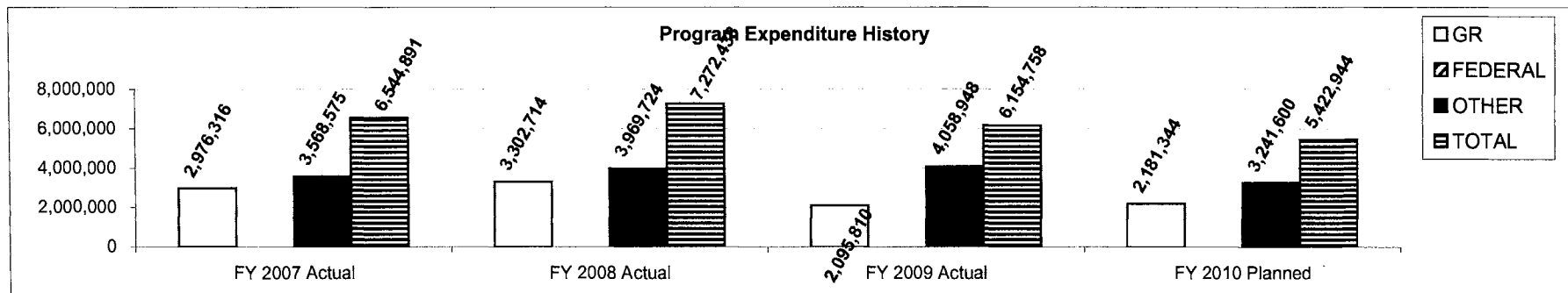
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$166.30	\$159.70	\$162.40
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Annual	2.18	2.18	1.94
Biennial	1.67	1.68	1.56
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Legal	Tax	MVDL	Admin	Postage	Total
GR			3,736,499			3,736,499
Federal						0
Other	144,149	231,416	2,616,451	429,044	755,368	4,176,428
Total	144,149	231,416	6,352,950	429,044	755,368	7,912,927

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

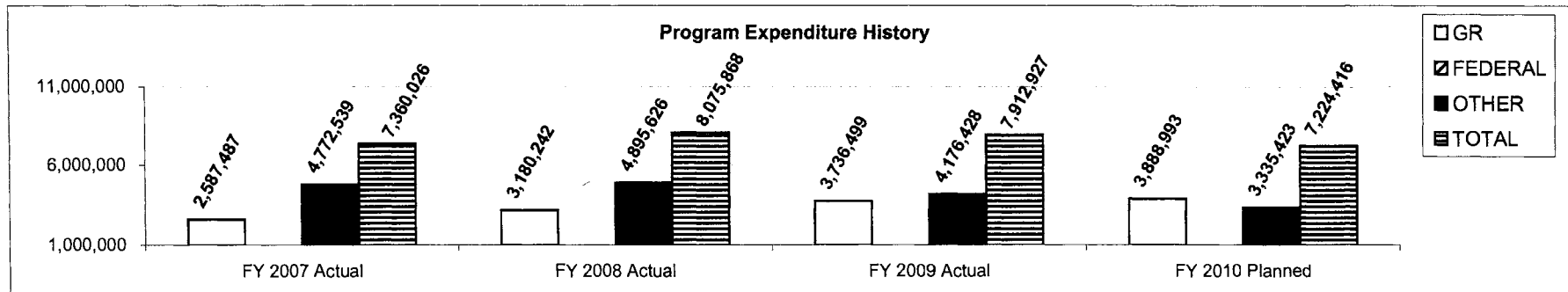
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Title			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$674.93	\$621.57	\$537.50
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	2.20	1.98	1.83
7d. Provide a customer satisfaction measure, if available.			
N/A			

NEW DECISION ITEM
RANK: 5 **OF** 15

Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
DI Name: Federal Fund FTE Authorization	DI#1860004

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	195,824	0	195,824
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	195,824	0	195,824 E
FTE	0.00	5.00	0.00	5.00

Est. Fringe	<u>0</u>	<u>117,749</u>	<u>0</u>	<u>117,749</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Federal Fund (0132)

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	195,824	0	195,824
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	195,824	0	195,824 E
FTE	0.00	5.00	0.00	5.00

Est. Fringe	<u>0</u>	<u>117,749</u>	<u>0</u>	<u>117,749</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Federal Funding Received</u>	

NEW DECISION ITEM

RANK: 5 **OF** 15

Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
DI Name: Federal Fund FTE Authorization	DI#1860004

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue's (Department) Legal Services Division was recently awarded a federal grant from the National Highway Traffic Safety Administration for a Legal Counsel and Paralegal to handle driver license suspension, revocation and denial appeal cases in the Missouri Court of Appeals and Missouri Supreme Court. Under a longstanding Memorandum of Understanding, appeal cases had been handled by the Attorney General's Office. In January 2009, the Attorney General's Office stopped handling most of them and the Department assumed primary responsibility for the representation.

The Department will utilize these two new positions for the appeals cases as well as administrative licensing requirements of the ignition inter-lock program. The Department plans to pursue additional federal funding for additional attorneys to work on the appeal cases.

The Legal Services Division currently has federal fund spending authorization for expense and equipment. This request allows the division to receive FTE authorization for its federally funded positions.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The new arrangement with the Attorney General's Office increased the appellate caseload on Department attorneys from an approximate average of 6 active cases at any given time, to the present and growing caseload of 54 active appellate cases in all three Missouri appellate districts (located in Kansas City, St. Louis, and Springfield). Also, the Department currently does not have an employee or means available to accept evidence or to make a legal determination as to whether a subject meets the criteria of the ignition inter-lock requirements.

The Department will apply for federal grants for additional attorneys.

NEW DECISION ITEM
RANK: 5 OF 15

Department of Revenue		Budget Unit <u>86130C</u>							
Division of Legal Services									
DI Name: Federal Fund FTE Authorization		DI#1860004							
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
9730 Paralegal			29,000	1.0			29,000	1.0	
9734 Legal Counsel			166,824	4.0			166,824	4.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>195,824</u>	<u>5.0</u>	<u>0</u>	<u>0.0</u>	<u>195,824</u>	<u>5.0</u>	<u>0</u>
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>195,824</u>	<u>5.0</u>	<u>0</u>	<u>0.0</u>	<u>195,824</u>	<u>5.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 5 OF 15

Department of Revenue			Budget Unit <u>86130C</u>						
Division of Legal Services									
DI Name: Federal Fund FTE Authorization			DI#1860004						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	195,824	5.0	0	0.0	195,824	5.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	195,824	5.0	0	0.0	195,824	5.0	0

NEW DECISION ITEM
RANK: 5 OF 15

Department of Revenue	Budget Unit	<u>86130C</u>
Division of Legal Services		
DI Name: Federal Fund FTE Authorization	DI#1860004	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 5 OF 15

Department of Revenue	Budget Unit	86130C
Division of Legal Services		
DI Name: Federal Fund FTE Authorization	DI#1860004	

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
Federal Fund FTE Authorization - 1860005								
PARALEGAL	0	0.00	0	0.00	29,000	1.00	29,000	1.00
LEGAL COUNSEL	0	0.00	0	0.00	166,824	4.00	166,824	4.00
TOTAL - PS	0	0.00	0	0.00	195,824	5.00	195,824	5.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$195,824	5.00	\$195,824	5.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$195,824	5.00	\$195,824	5.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	8,037,540	176.14	8,564,225	178.67	1,743,071	49.18	1,597,362	47.18
DEPT OF REVENUE	23,688	0.71	50,758	1.74	50,758	1.74	50,758	1.74
CHILD SUPPORT ENFORCEMT FUND	17,480	0.52	24,372	0.88	24,372	0.88	24,372	0.88
TOTAL - PS	8,078,708	177.37	8,639,355	181.29	1,818,201	51.80	1,672,492	49.80
EXPENSE & EQUIPMENT								
GENERAL REVENUE	851,422	0.00	884,763	0.00	306,991	0.00	306,991	0.00
DEPT OF REVENUE	3,308,329	0.00	5,970,006	0.00	5,970,006	0.00	5,970,006	0.00
CHILD SUPPORT ENFORCEMT FUND	1,911,035	0.00	2,599,841	0.00	2,599,841	0.00	2,599,841	0.00
DEPT OF REVENUE INFORMATION	112,645	0.00	114,433	0.00	119,433	0.00	119,433	0.00
TOTAL - EE	6,183,431	0.00	9,569,043	0.00	8,996,271	0.00	8,996,271	0.00
PROGRAM-SPECIFIC								
DEPT OF REVENUE INFORMATION	2,581	0.00	5,000	0.00	0	0.00	0	0.00
TOTAL - PD	2,581	0.00	5,000	0.00	0	0.00	0	0.00
TOTAL	14,264,720	177.37	18,213,398	181.29	10,814,472	51.80	10,668,763	49.80
GRAND TOTAL	\$14,264,720	177.37	\$18,213,398	181.29	\$10,814,472	51.80	\$10,668,763	49.80

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CORE DECISION ITEM

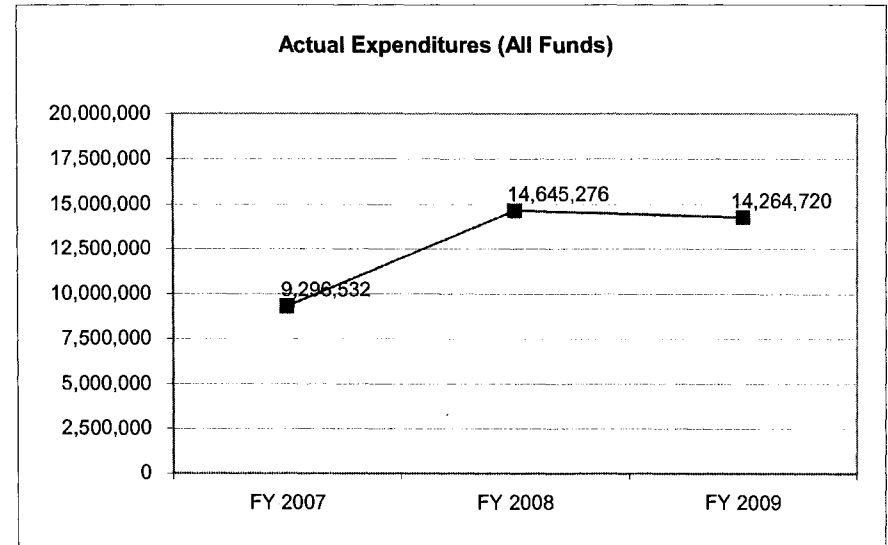
Department of Revenue					Budget Unit 86135C				
Administration Division									
Core - Administration									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	1,743,071	50,758	24,372	1,818,201	PS	1,597,362	50,758	24,372	1,672,492
EE	306,991	5,970,006	2,719,274	8,996,271	EE	306,991	5,970,006	2,719,274	8,996,271
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,050,062	6,020,764	2,743,646	10,814,472	Total	1,904,353	6,020,764	2,743,646	10,668,763
FTE	49.18	1.74	0.88	51.80	FTE	47.18	1.74	0.88	49.80
Est. Fringe	1,048,109	30,521	14,655	1,093,284	Est. Fringe	960,494	30,521	14,655	1,005,669
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Child Support Enforcement Fund (0169) and DOR Information Fund (0619) The Department of Revenue requests the continuation of the "E" on its federal fund appropriations.				Other Funds:	Child Support Enforcement Fund (0169) and DOR Information Fund (0619)			
2. CORE DESCRIPTION									
The Administration Division (division) performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue (Department). The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, and investing and collateralizing non-state revenue collections. The division is also responsible for providing an internal audit function and personnel, training and communication functions to maintain effective employee relations. The division provides service and support in the areas of procurement, child support contract oversight, mail processing, archiving, stores, vehicle pool maintenance, delivery services, and coordinates Department leasing. Additional costs are included in the Highway Collections core request.									
3. PROGRAM LISTING (list programs included in this core funding)									
Child Support Program					Sales Tax Program				
Corporate Tax Program					Driver License Program				
Fuel Tax Program					Motor Vehicle Dealer Registration Program				
Personal Tax Program					Motor Vehicle Registration Program				
Property Tax Program					Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86135C</u>
Administration Division	
Core - Administration	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	11,139,067	19,055,318	19,627,783	18,213,398
Less Reverted (All Funds)	(309,738)	(334,545)	(1,786,664)	N/A
Budget Authority (All Funds)	10,829,329	18,720,773	17,841,119	N/A
Actual Expenditures (All Funds)	9,296,532	14,645,276	14,264,720	N/A
Unexpended (All Funds)	1,532,797	4,075,497	3,576,399	N/A
Unexpended, by Fund:				
General Revenue	1,457,508	723,448	187,747	N/A
Federal	0	2,610,391	2,688,747	N/A
Other	75,289	741,658	699,905	N/A
	(1) (6)	(2) (4) (6)	(3) (5) (6)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$695,041 using Department flexibility.
- (2) Appropriation decreased \$858,406 using Department flexibility.
- (3) Appropriation decreased \$500,000 using Department flexibility.
- (4) Fiscal Year 2008 expenditures include Child Support Enforcement payments of \$5.4 million.
- (5) Fiscal Year 2009 expenditures include Child Support Enforcement payments of \$5.3 million.
- (6) Additional divisional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	181.29	8,564,225	50,758	24,372	8,639,355	
		EE	0.00	884,763	5,970,006	2,714,274	9,569,043	
		PD	0.00	0	0	5,000	5,000	
		Total	181.29	9,448,988	6,020,764	2,743,646	18,213,398	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#1175]	PS	(0.00)	0	0	0	0	Core reallocation.
Core Reallocation	[#1175]	EE	0.00	0	0	5,000	5,000	Core reallocation.
Core Reallocation	[#1175]	PD	0.00	0	0	(5,000)	(5,000)	Core reallocation.
Core Reallocation	[#1197]	PS	(137.50)	(7,251,133)	0	0	(7,251,133)	Transfer Field Compliance Bureau to Taxation Division.
Core Reallocation	[#1197]	EE	0.00	(637,702)	0	0	(637,702)	Transfer Field Compliance Bureau to Taxation Division.
Core Reallocation	[#1288]	PS	4.00	97,562	0	0	97,562	Transfer Process Innovation and Communication Center Bureau from Motor Vehicle Division to Administration.
Core Reallocation	[#1288]	EE	0.00	37,900	0	0	37,900	Transfer Process Innovation and Communication Center Bureau from Motor Vehicle Division to Administration.
Core Reallocation	[#1289]	PS	7.01	332,417	0	0	332,417	Transfer Personnel Services from Legal Services to Administration.
Core Reallocation	[#1289]	EE	0.00	22,030	0	0	22,030	Transfer Personnel Services from Legal Services to Administration.
Core Reallocation	[#1290]	PS	(3.00)	0	0	0	0	Core reallocations from Administration to Legal Services.
NET DEPARTMENT CHANGES			(129.49)	(7,398,926)	0	0	(7,398,926)	

CORE RECONCILIATION

DEPARTMENT OF REVENUE ADMINISTRATION DIVISION

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
DEPARTMENT CORE REQUEST							
	PS	51.80	1,743,071	50,758	24,372	1,818,201	
	EE	0.00	306,991	5,970,006	2,719,274	8,996,271	
	PD	0.00	0	0	0	0	
	Total	51.80	2,050,062	6,020,764	2,743,646	10,814,472	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reallocation	[#1877] PS	(2.00)	(145,709)	0	0	(145,709)	
NET GOVERNOR CHANGES		(2.00)	(145,709)	0	0	(145,709)	
GOVERNOR'S RECOMMENDED CORE							
	PS	49.80	1,597,362	50,758	24,372	1,672,492	
	EE	0.00	306,991	5,970,006	2,719,274	8,996,271	
	PD	0.00	0	0	0	0	
	Total	49.80	1,904,353	6,020,764	2,743,646	10,668,763	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	31,022	1.00	31,022	1.05	31,022	1.05
ADMIN OFFICE SUPPORT ASSISTANT	30,060	1.00	56,187	2.00	69,452	2.40	69,452	2.40
SR OFC SUPPORT ASST (STENO)	89,747	3.00	129,815	4.50	0	0.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	50,698	2.00	77,651	2.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	22,108	0.92	58,439	2.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	21,728	0.91	221,886	9.10	221,886	9.10	221,886	9.10
PRINTING/MAIL TECHNICIAN II	8,007	0.29	52,928	1.90	91,256	3.15	91,256	3.15
PRINTING/MAIL TECHNICIAN III	0	0.00	38,328	1.25	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	3,243	0.09	49,345	1.38	49,345	1.38	49,345	1.38
PRINTING/MAIL CUSTOMER SVC REP	1,144	0.03	20,815	0.38	20,815	0.38	20,815	0.38
PRINTING/MAIL COORDINATOR	0	0.00	19,751	0.38	0	0.00	0	0.00
STOREKEEPER I	37,674	1.44	38,241	1.17	38,241	1.17	38,241	1.17
SUPPLY MANAGER I	11,912	0.33	13,659	0.38	13,659	0.38	13,659	0.38
PROCUREMENT OFCR II	20,892	0.45	17,574	0.38	17,574	0.38	17,574	0.38
FORMS ANAL III	0	0.00	0	0.00	42,508	1.00	42,508	1.00
ACCOUNT CLERK II	60,238	2.26	289,434	11.00	221,048	8.73	75,339	6.73
AUDITOR II	17,669	0.47	0	0.00	0	0.00	0	0.00
AUDITOR I	60,170	1.76	32,272	1.00	32,272	1.00	32,272	1.00
ACCOUNTANT I	99,076	3.12	79,978	2.85	79,978	2.85	79,978	2.85
ACCOUNTANT II	23,194	0.59	15,787	0.45	15,787	0.45	15,787	0.45
ACCOUNTANT III	23,194	0.59	15,361	0.38	15,361	0.38	15,361	0.38
ACCOUNTING SPECIALIST II	13,289	0.34	0	0.00	0	0.00	0	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	27,910	0.38	27,910	0.38
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	19,235	0.40	19,235	0.40
PERSONNEL ANAL II	0	0.00	0	0.00	26,925	0.76	26,925	0.76
PUBLIC INFORMATION COOR	0	0.00	0	0.00	17,126	0.38	17,126	0.38
TRAINING TECH III	0	0.00	0	0.00	21,066	0.38	21,066	0.38
EXECUTIVE I	18,404	0.59	11,846	0.38	11,846	0.38	11,846	0.38
EXECUTIVE II	37,329	1.06	38,009	1.00	23,116	0.38	23,116	0.38
MANAGEMENT ANALYSIS SPEC I	4,171	0.11	0	0.00	9,381	0.20	9,381	0.20
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	22,375	0.40	22,375	0.40
PERSONNEL CLERK	0	0.00	0	0.00	56,320	1.79	56,320	1.79

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
INVESTIGATOR II	35,747	1.00	0	0.00	0	0.00	0	0.00
LABOR SPV	9,913	0.36	10,824	0.38	10,824	0.38	10,824	0.38
MOTOR VEHICLE DRIVER	17,953	0.72	35,851	1.38	35,851	1.38	35,851	1.38
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	17,060	0.38	17,060	0.38
REVENUE SECTION SUPV	5,774	0.17	34,641	1.00	34,641	1.00	34,641	1.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	970	1.00	970	1.00
REVENUE PROCESSING TECH III	32,500	1.14	91,290	2.00	20,493	0.62	20,493	0.62
TAX AUDIT REVIEW SPECIALIST	126,627	2.00	127,422	2.00	0	0.00	0	0.00
TAX AUDITOR I	995,158	28.02	756,937	32.75	0	0.00	0	0.00
TAX AUDITOR II	820,108	21.13	768,326	20.90	0	0.00	0	0.00
TAX AUDITOR III	1,879,577	40.09	1,375,813	8.25	0	0.00	0	0.00
TAX AUDIT SUPV	1,233,324	22.52	1,550,663	27.50	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	28,107	0.50	21,106	0.38	21,106	0.38	21,106	0.38
FISCAL & ADMINISTRATIVE MGR B1	48,294	1.09	63,076	1.38	63,076	1.38	63,076	1.38
FISCAL & ADMINISTRATIVE MGR B2	30,263	0.51	22,665	0.38	22,665	0.38	22,665	0.38
FISCAL & ADMINISTRATIVE MGR B3	37,274	0.52	27,289	0.38	27,289	0.38	27,289	0.38
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	29,750	0.38	29,750	0.38
HUMAN RESOURCES MGR B3	0	0.00	0	0.00	28,622	0.38	28,622	0.38
REVENUE MANAGER, BAND 2	265,593	4.01	320,138	5.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	72,966	0.63	45,568	0.40	45,568	0.40	45,568	0.40
DEPUTY STATE DEPT DIRECTOR	32,290	0.29	43,967	0.40	43,967	0.40	43,967	0.40
DESIGNATED PRINCIPAL ASST DEPT	86,088	1.44	92,419	1.38	92,419	1.38	92,419	1.38
DIVISION DIRECTOR	49,687	0.60	30,672	0.37	30,672	0.37	30,672	0.37
DESIGNATED PRINCIPAL ASST DIV	31,625	0.38	0	0.00	27,010	0.40	27,010	0.40
OUT-STATE AUDIT PERSONNEL	1,369,661	23.75	1,855,915	29.00	0	0.00	0	0.00
CLERK	38,176	1.83	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	146,834	2.69	39,435	0.80	39,435	0.80	39,435	0.80
SPECIAL ASST OFFICE & CLERICAL	27,359	0.59	17,010	0.38	31,279	0.76	31,279	0.76
REGIONAL OFFICE DIRECTOR	3,863	0.04	0	0.00	0	0.00	0	0.00
TOTAL - PS	8,078,708	177.37	8,639,355	181.29	1,818,201	51.80	1,672,492	49.80
TRAVEL, IN-STATE	94,466	0.00	110,269	0.00	15,269	0.00	15,269	0.00
TRAVEL, OUT-OF-STATE	86,884	0.00	144,353	0.00	4,353	0.00	4,353	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	864,948	0.00	706,490	0.00	734,490	0.00	734,490	0.00
PROFESSIONAL DEVELOPMENT	31,873	0.00	30,899	0.00	9,399	0.00	9,399	0.00
COMMUNICATION SERV & SUPP	89,899	0.00	126,540	0.00	46,540	0.00	46,540	0.00
PROFESSIONAL SERVICES	4,825,773	0.00	8,354,096	0.00	8,176,824	0.00	8,176,824	0.00
HOUSEKEEPING & JANITORIAL SERV	339	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	38,414	0.00	35,240	0.00	2,240	0.00	2,240	0.00
COMPUTER EQUIPMENT	73,020	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	73,391	0.00	1,000	0.00	1,000	0.00	1,000	0.00
OTHER EQUIPMENT	120	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	2,860	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	1,444	0.00	60,100	0.00	6,100	0.00	6,100	0.00
TOTAL - EE	6,183,431	0.00	9,569,043	0.00	8,996,271	0.00	8,996,271	0.00
REFUNDS	2,581	0.00	5,000	0.00	0	0.00	0	0.00
TOTAL - PD	2,581	0.00	5,000	0.00	0	0.00	0	0.00
GRAND TOTAL	\$14,264,720	177.37	\$18,213,398	181.29	\$10,814,472	51.80	\$10,668,763	49.80
GENERAL REVENUE	\$8,888,962	176.14	\$9,448,988	178.67	\$2,050,062	49.18	\$1,904,353	47.18
FEDERAL FUNDS	\$3,332,017	0.71	\$6,020,764	1.74	\$6,020,764	1.74	\$6,020,764	1.74
OTHER FUNDS	\$2,043,741	0.52	\$2,743,646	0.88	\$2,743,646	0.88	\$2,743,646	0.88

PROGRAM DESCRIPTION

Department of Revenue		
Program Name Child Support Enforcement		
Program is found in the following core budget(s): Fiscal Services Division		
	Admin	Total
GR		
FEDERAL	3,332,017	3,332,017
OTHER	1,928,515	1,928,515
TOTAL	5,260,532	5,260,532

1. What does this program do?
The Child Support Program collects and disburses both IV-D and Non-IV-D child support payments. The cost of transaction IV-D payments is split between federal and state governments with the federal government responsible for 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state. Missouri contracts with a private company that receives and disburses child support payments and handles related telephone inquiries. Billing statements are issued monthly, as required by federal regulations, to responsible parties. The cost of the contractor's services is dependent on the type of receipt/payment, the quantity of receipts/payments made in a given month, and the contracted pricing schedule. The method of receipt is paper check or electronic funds transfers (EFT). The method of disbursement is via paper check, direct deposit, or electronic payment card (EPC).

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)
Section 454.400, RSMo, and P.L. 93-647 and 45 CFR, Section 303.20

3. Are there federal matching requirements? If yes, please explain.
Costs to transact IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for non-IV-D transaction costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

4. Is this a federally mandated program? If yes, please explain.
Federal requirements as specified in P.L. 93-647 and 45 CFR, Section 303.20.

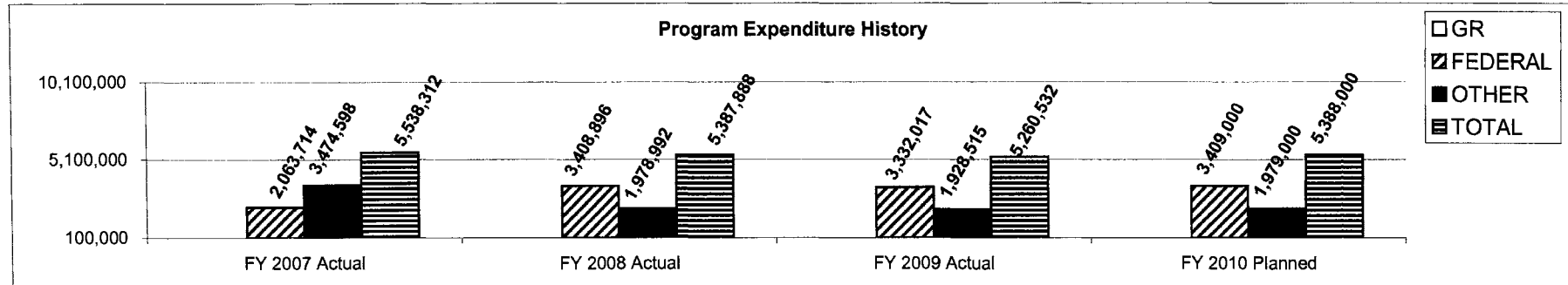
PROGRAM DESCRIPTION

Department of Revenue

Program Name Child Support Enforcement

Program is found in the following core budget(s): Fiscal Services Division

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Cost of Vendor Payments

<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
\$5,497,510	\$5,345,379	\$5,219,364

PROGRAM DESCRIPTION

Department of Revenue

Program Name Child Support Enforcement

Program is found in the following core budget(s): Fiscal Services Division

7c. Provide the number of clients/individuals served, if applicable.

Number of transactions processed

Type	FY2006	FY2007	FY2009
Paper Receipts	2,732,541	2,705,568	2,539,193
EFT Receipts	1,144,401	1,321,436	1,422,563
Paper Disbursements	714,285	133,557	115,682
EFT Disbursements	1,447,397	1,450,408	1,355,557
EPC Disbursements	1,393,769	2,105,444	2,169,871
Customer Service Calls	189,739	202,060	214,604

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Corporate Tax
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR	471,464	76,249	1,208,309	74,384	93,645	1,924,051
Federal						0
Other						0
Total	471,464	76,249	1,208,309	74,384	93,645	1,924,051

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

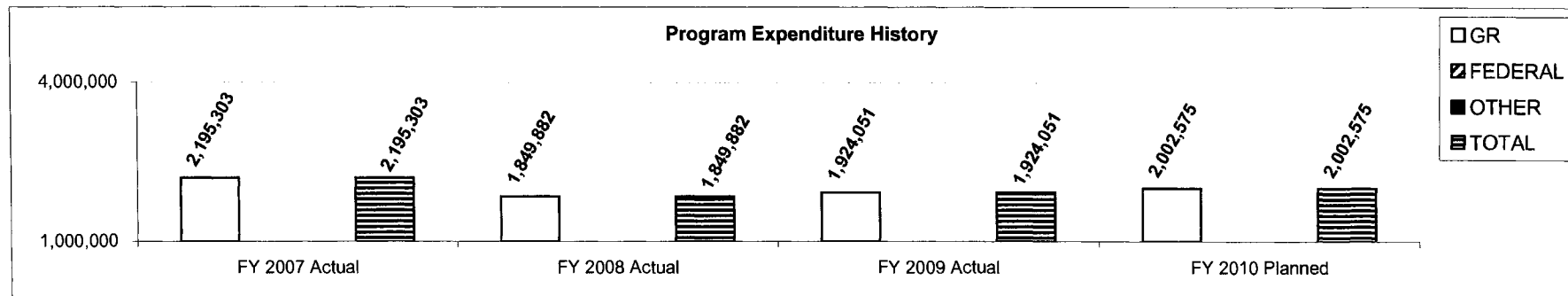
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Corporate Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (millions) (net of refunds)			
FY 2007	FY 2008	FY 2009	
Actual	Actual	Actual	
\$375.5	\$370.5	\$364.3	
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns processed			
FY 2007	FY 2008	FY 2009	
Actual	Actual	Actual	
153,817	154,609	183,792	
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Admin	Tax	Legal	Postage	Total
GR					
FEDERAL					
OTHER	6,902	599,105	54,009	7,587	667,603
TOTAL	6,902	599,105	54,009	7,587	667,603

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

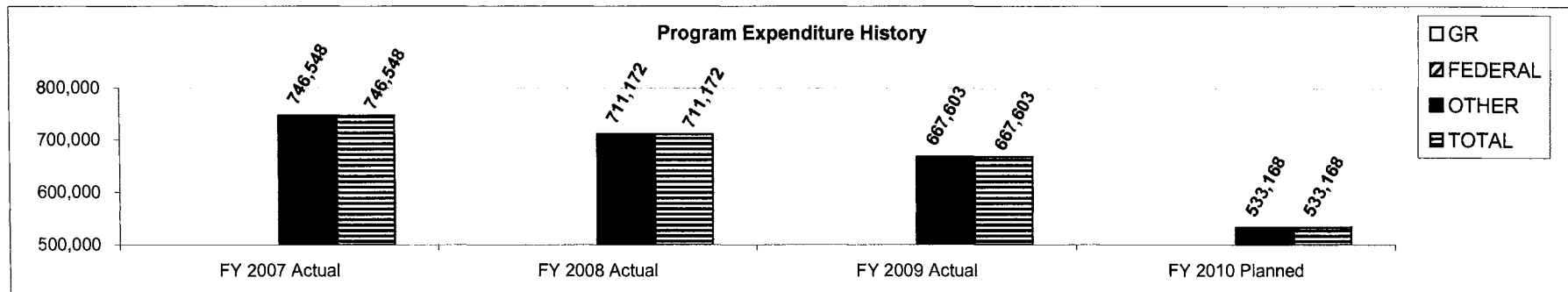
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
\$743.8	\$740.9	\$717.0

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	8,853	8,883	8,732
EDI	534	564	773
Total	9,387	9,447	9,505

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Admin	MV/DL	Tax	Legal	Postage	Total
GR	517,347	207,839	6,130,316	577,610	2,957,569	10,390,681
Federal						0
Other						0
Total	517,347	207,839	6,130,316	577,610	2,957,569	10,390,681

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

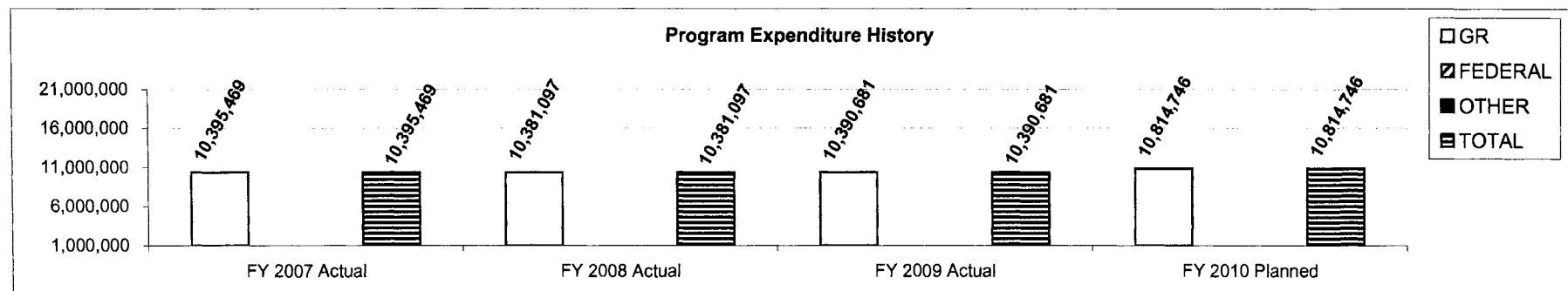
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Personal Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (net of refunds) (in billions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$5.7	\$5.2	\$4.9
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of individual income tax returns processed (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Total	2.90	2.96	2.95
Paper	1.40	1.27	1.20
Telefile	0.00	0.00	0.00
Electronic	1.50	1.69	1.74
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Admin	MV/DL	Tax	Legal	Postage	Total
GR	8,167	56,927	792,453	21,906	6,343	885,796
Federal						0
Other						0
Total	8,167	56,927	792,453	21,906	6,343	885,796

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

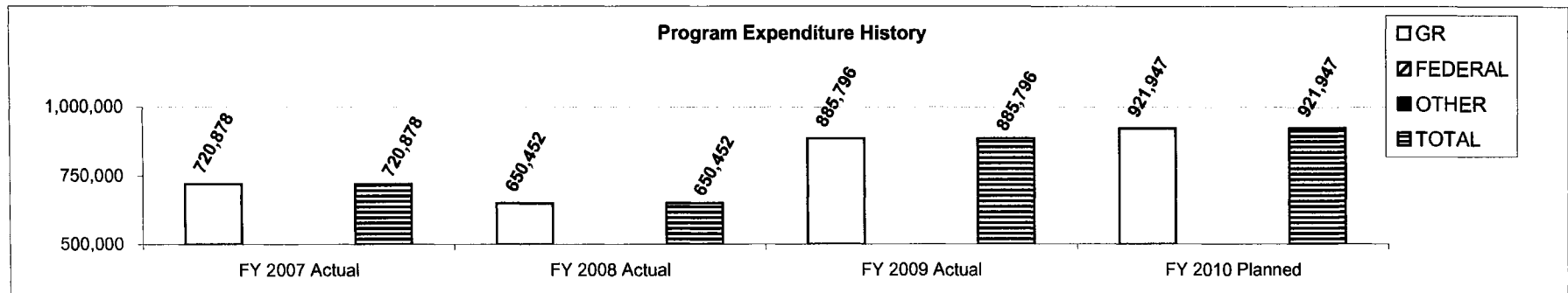
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual
Paper	2.8	2.9	3.5
Electronic	2.9	2.9	3.5

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual
	230,915	246,713	259,876

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Admin	MV/DL	Tax	Legal	Postage	Total
GR	6,901,886	150,304	3,632,854	751,328	651,093	12,087,465
Federal						0
Other			599,277			599,277
Total	6,901,886	150,304	4,232,131	751,328	651,093	12,686,742

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in collections or makes collection case referrals to local prosecuting attorneys and refers collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

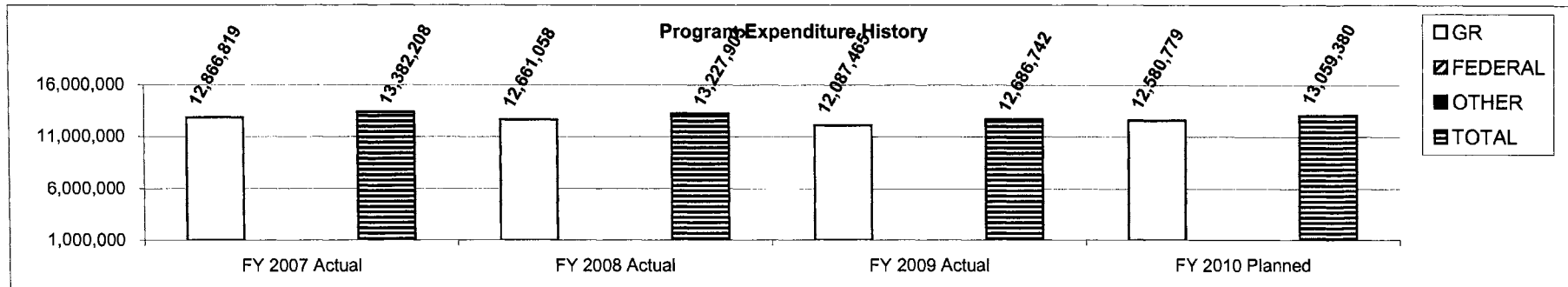
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
\$1.96	\$1.96	\$1.88

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
1.20	1.20	1.12

PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Sales and Use Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
7c. Provide the number of clients/individuals served, if applicable.			
Number of sales and use tax returns processed			
FY 2007	FY 2008	FY 2009	
Actual	Actual	Actual	
777,355	788,298	772,194	
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Admin	Tax	MVDL	Legal	Postage	Total
GR			3,135,554			3,135,554
Federal			299,908			299,908
Other	415,654	206,331	1,939,770	2,166,033	644,431	5,372,219
Total	415,654	206,331	5,375,232	2,166,033	644,431	8,807,681

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

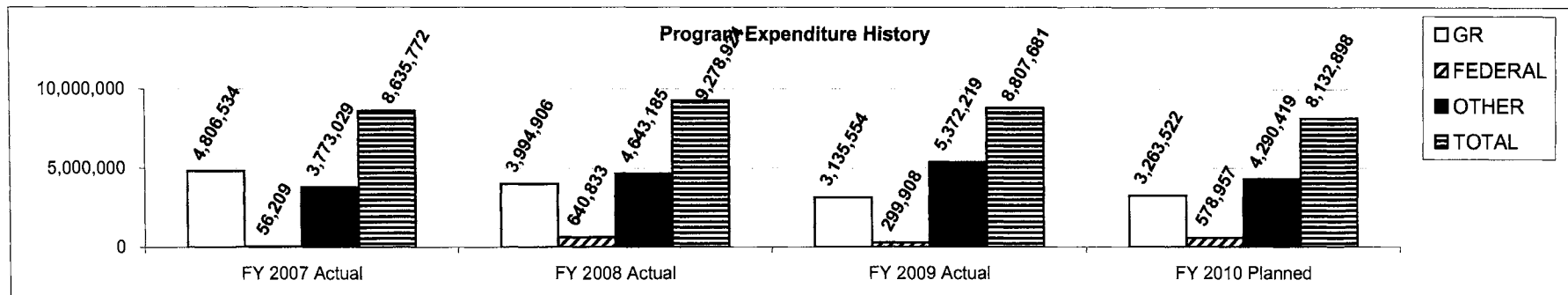
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Driver License			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Issuance	\$14.4	\$13.1	\$16.5
Reinstatement	\$2.5	\$3.2	\$2.6
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of licenses produced			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Initial	366,226	368,439	371,325
Renewal	685,316	595,808	808,017
Non-driver	138,604	147,393	172,662
Total	1,190,146	1,111,640	1,352,004
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Dealer Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services						
	Admin	Tax	MVDL	Legal	Postage	Total
GR			66,533			66,533
Federal						0
Other	25,419	12,513	623,932	241,833	24,963	928,660
Total	25,419	12,513	690,465	241,833	24,963	995,193

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

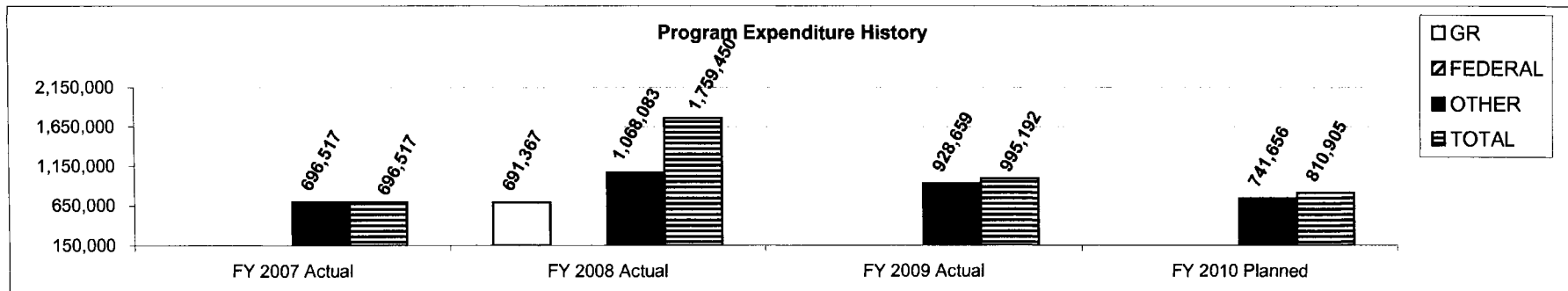
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Dealer Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Total revenue collected			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$1,000,048	\$996,906	\$967,132
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	6,607	6,594	6,518
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Admin	Tax	MVDL	Legal	Postage	Total
GR			2095810			2,095,810
Federal						0
Other	322,308	171,655	2,126,699	130,403	1,307,883	4,058,948
Total	322,308	171,655	4,222,509	130,403	1,307,883	6,154,758

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

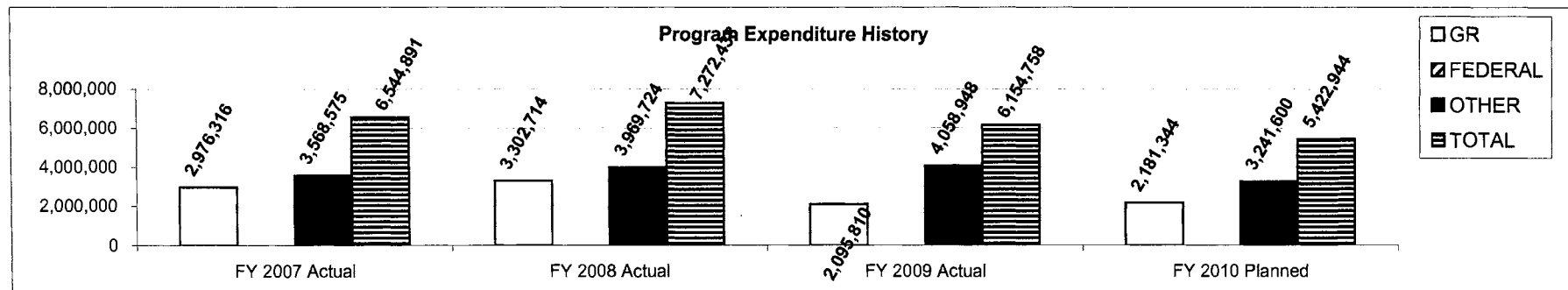
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$166.30	\$159.70	\$162.40
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Annual	2.18	2.18	1.94
Biennial	1.67	1.68	1.56
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Admin	Tax	MVDL	Legal	Postage	Total
GR			3,736,499			3,736,499
Federal						0
Other	429,044	231,416	2,616,451	144,149	755,368	4,176,428
Total	429,044	231,416	6,352,950	144,149	755,368	7,912,927

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

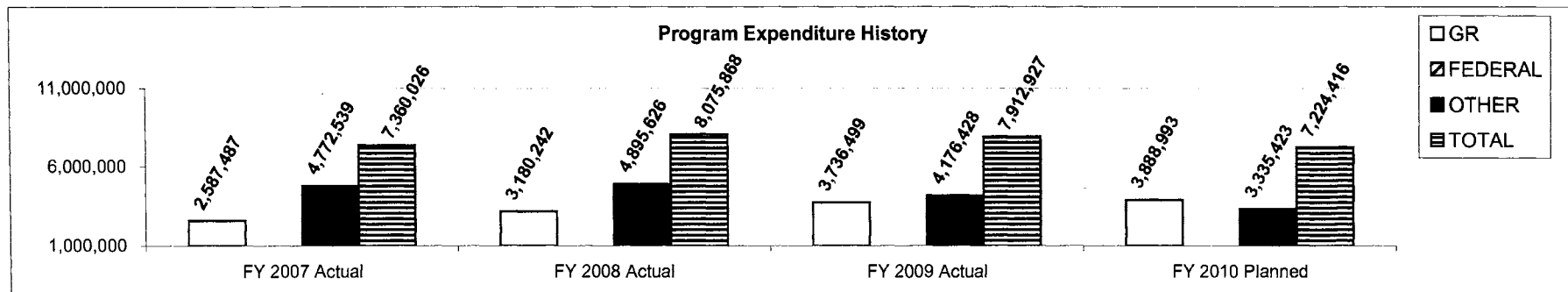
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Title			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$674.93	\$621.57	\$537.50
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	2.20	1.98	1.83
7d. Provide a customer satisfaction measure, if available.			
N/A			

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,155,418	0.00	2,464,160	0.00	2,464,160	0.00	2,464,160	0.00
HEALTH INITIATIVES	5,034	0.00	5,373	0.00	5,373	0.00	5,373	0.00
MOTOR VEHICLE COMMISSION	42,527	0.00	44,029	0.00	44,029	0.00	44,029	0.00
CONSERVATION COMMISSION	1,297	0.00	1,343	0.00	1,343	0.00	1,343	0.00
DEPT OF REVENUE INFORMATION	192,802	0.00	199,611	0.00	199,611	0.00	199,611	0.00
TOTAL - EE	3,397,078	0.00	2,714,516	0.00	2,714,516	0.00	2,714,516	0.00
TOTAL	3,397,078	0.00	2,714,516	0.00	2,714,516	0.00	2,714,516	0.00
Postage Increase - 1860006								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	113,249	0.00	0	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	181	0.00	0	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	1,526	0.00	0	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	47	0.00	0	0.00
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	6,920	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	121,923	0.00	0	0.00
TOTAL	0	0.00	0	0.00	121,923	0.00	0	0.00
GRAND TOTAL	\$3,397,078	0.00	\$2,714,516	0.00	\$2,836,439	0.00	\$2,714,516	0.00

CORE DECISION ITEM

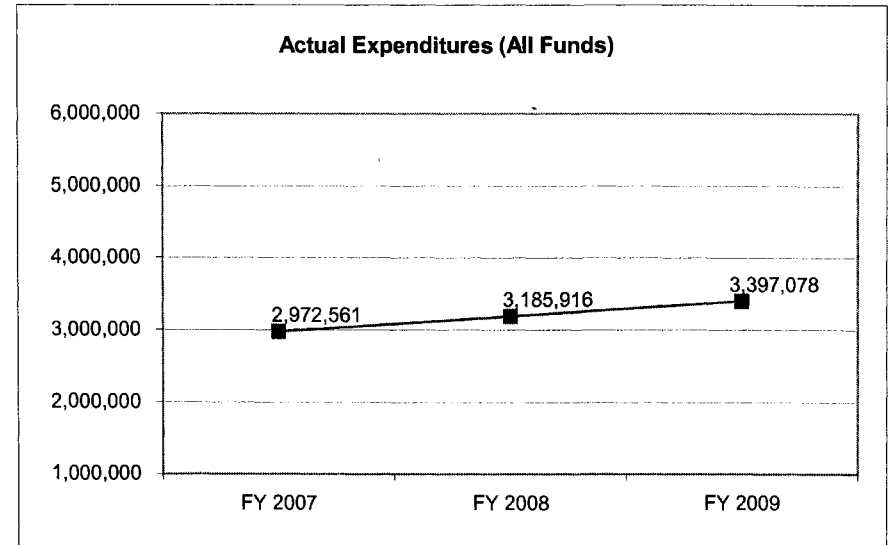
Department of Revenue					Budget Unit <u>86150C</u>				
Administration Division									
Core - Postage									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	2,464,160	0	250,356	2,714,516	EE	2,464,160	0	250,356	2,714,516
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,464,160	0	250,356	2,714,516	Total	2,464,160	0	250,356	2,714,516
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Information Fund (0619); Conservation Commission Fund (0609); Health Initiatives Fund (0275); and Motor Vehicle Commission Fund (0588)					Other Funds: DOR Information Fund (0619); Conservation Commission Fund (0609); Health Initiatives Fund (0275); and Motor Vehicle Commission Fund (0588)				
2. CORE DESCRIPTION									
The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 13.2 million pieces of outgoing mail including tax forms, driver license renewal notices, motor vehicle and marinecraft registration renewal notices, motor vehicle and marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail. These mailings support the operational programs in their role of revenue collections by notifying citizens of taxes due and owed and of renewal dates of licenses to aid in timely renewal. The efficient dissemination of this information improves compliance, enforcement of laws, and delivery of quality customer service. Failure to provide these mailings would negatively impact revenue collections and would result in decreased enforcement of tax, driver, motor and marinecraft, and other laws. Additional postage costs are included in the Highway Collections budget core request.									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program Fuel Tax Program Personal Tax Program Property Tax Program					Sales Tax Program Driver License Program Motor Vehicle Dealer Registration Program Motor Vehicle Registration Program Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86150C</u>
Administration Division	
Core - Postage	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	3,075,416	3,301,054	3,786,610	2,714,516
Less Reverted (All Funds)	(85,446)	(85,296)	(389,532)	N/A
Budget Authority (All Funds)	2,989,970	3,215,758	3,397,078	N/A
Actual Expenditures (All Funds)	2,972,561	3,185,916	3,397,078	N/A
Unexpended (All Funds)	17,409	29,842	0	N/A
Unexpended, by Fund:				
General Revenue	17,409	29,842	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3) (4)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Expenditures included in the Highway Collection budget unit totaled \$2,826,689.
- (2) Expenditures included in the Highway Collection budget unit totaled \$3,088,898.
- (3) Expenditures, included in the Highway Collection budget unit totaled \$3,165,540.
- (4) Appropriation increased \$500,000 from a transfer from Administration's operating core.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
POSTAGE**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	EE	0.00	2,464,160	0	250,356	2,714,516	
	Total	0.00	2,464,160	0	250,356	2,714,516	
DEPARTMENT CORE REQUEST	EE	0.00	2,464,160	0	250,356	2,714,516	
	Total	0.00	2,464,160	0	250,356	2,714,516	
GOVERNOR'S RECOMMENDED CORE	EE	0.00	2,464,160	0	250,356	2,714,516	
	Total	0.00	2,464,160	0	250,356	2,714,516	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	25	0.00	25	0.00	25	0.00
TRAVEL, OUT-OF-STATE	0	0.00	25	0.00	25	0.00	25	0.00
SUPPLIES	2,894,626	0.00	2,176,998	0.00	2,176,998	0.00	2,176,998	0.00
PROFESSIONAL DEVELOPMENT	65	0.00	360	0.00	360	0.00	360	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	210,318	0.00	270,025	0.00	270,025	0.00	270,025	0.00
M&R SERVICES	240,609	0.00	196,275	0.00	196,275	0.00	196,275	0.00
MOTORIZED EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	40,880	0.00	64,258	0.00	64,258	0.00	64,258	0.00
BUILDING LEASE PAYMENTS	0	0.00	25	0.00	25	0.00	25	0.00
EQUIPMENT RENTALS & LEASES	10,580	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	3,397,078	0.00	2,714,516	0.00	2,714,516	0.00	2,714,516	0.00
GRAND TOTAL	\$3,397,078	0.00	\$2,714,516	0.00	\$2,714,516	0.00	\$2,714,516	0.00
GENERAL REVENUE	\$3,155,418	0.00	\$2,464,160	0.00	\$2,464,160	0.00	\$2,464,160	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$241,660	0.00	\$250,356	0.00	\$250,356	0.00	\$250,356	0.00

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Corporate Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage						
	Postage	MV/DL	Tax	Admin	Legal	Total
GR	93,645	76,249	1,208,309	471,464	74,384	1,924,051
Federal						0
Other						0
Total	93,645	76,249	1,208,309	471,464	74,384	1,924,051

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History

Fiscal Year	GR	FEDERAL	OTHER	TOTAL
FY 2007 Actual	2,195,303	0	0	2,195,303
FY 2008 Actual	1,849,882	0	0	1,849,882
FY 2009 Actual	1,924,051	0	0	1,924,051
FY 2010 Planned	2,002,575	0	0	2,002,575

PROGRAM DESCRIPTION

Department of Revenue												
Program Name - Corporate Tax												
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage												
6. What are the sources of the "Other " funds? N/A Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.												
7a. Provide an effectiveness measure. Revenue generated (millions) (net of refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2007</td> <td style="text-align: center;">FY 2008</td> <td style="text-align: center;">FY 2009</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$375.5</td> <td style="text-align: center; border-top: 1px solid black;">\$370.5</td> <td style="text-align: center; border-top: 1px solid black;">\$364.3</td> </tr> </table>				FY 2007	FY 2008	FY 2009	Actual	Actual	Actual	\$375.5	\$370.5	\$364.3
FY 2007	FY 2008	FY 2009										
Actual	Actual	Actual										
\$375.5	\$370.5	\$364.3										
7b. Provide an efficiency measure. N/A												
7c. Provide the number of clients/individuals served, if applicable. Number of returns processed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2007</td> <td style="text-align: center;">FY 2008</td> <td style="text-align: center;">FY 2009</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">153,817</td> <td style="text-align: center; border-top: 1px solid black;">154,609</td> <td style="text-align: center; border-top: 1px solid black;">183,792</td> </tr> </table>				FY 2007	FY 2008	FY 2009	Actual	Actual	Actual	153,817	154,609	183,792
FY 2007	FY 2008	FY 2009										
Actual	Actual	Actual										
153,817	154,609	183,792										
7d. Provide a customer satisfaction measure, if available. N/A												

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Postage	Tax	Admin	Legal	Total
GR					
FEDERAL					
OTHER	7,587	599,105	6,902	54,009	667,603
TOTAL	7,587	599,105	6,902	54,009	667,603

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

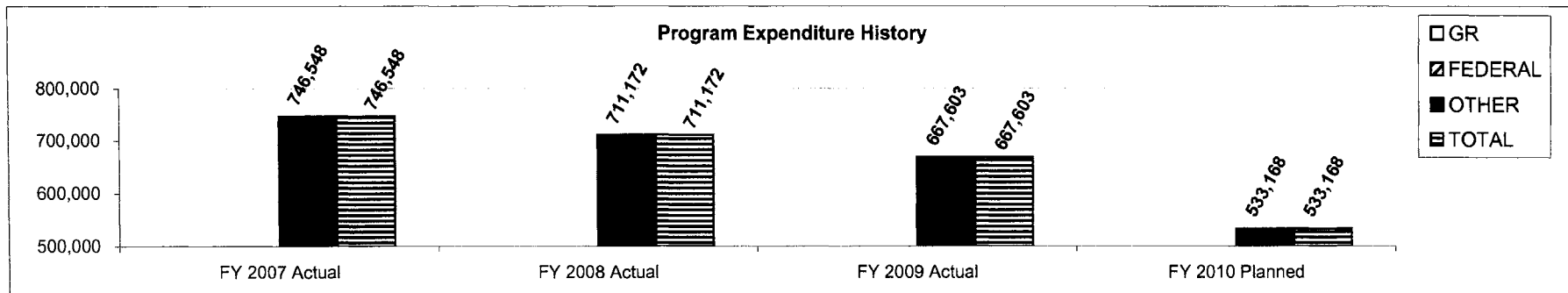
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
\$743.8	\$740.9	\$717.0

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Paper	8,853	8,883	8,732
EDI	534	564	773
Total	9,387	9,447	9,505

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Postage	MV/DL	Tax	Admin	Legal	Total
GR	2,957,569	207,839	6,130,316	517,347	577,610	10,390,681
Federal						0
Other						0
Total	2,957,569	207,839	6,130,316	517,347	577,610	10,390,681

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

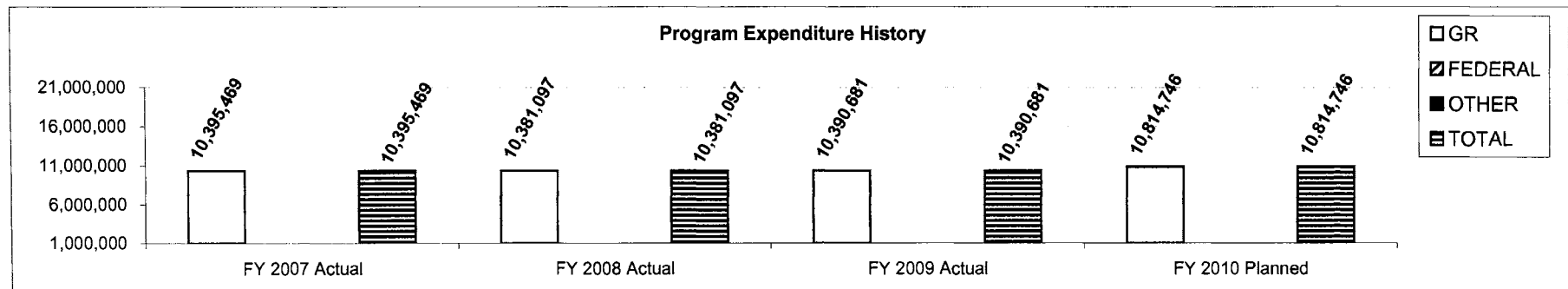
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Personal Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
N/A			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (net of refunds) (in billions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$5.7	\$5.2	\$4.9
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of individual income tax returns processed (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Total	2.90	2.96	2.95
Paper	1.40	1.27	1.20
Telefile	0.00	0.00	0.00
Electronic	1.50	1.69	1.74
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Postage	MV/DL	Tax	Admin	Legal	Total
GR	6,343	56,927	792,453	8,167	21,906	885,796
Federal						0
Other						0
Total	6,343	56,927	792,453	8,167	21,906	885,796

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

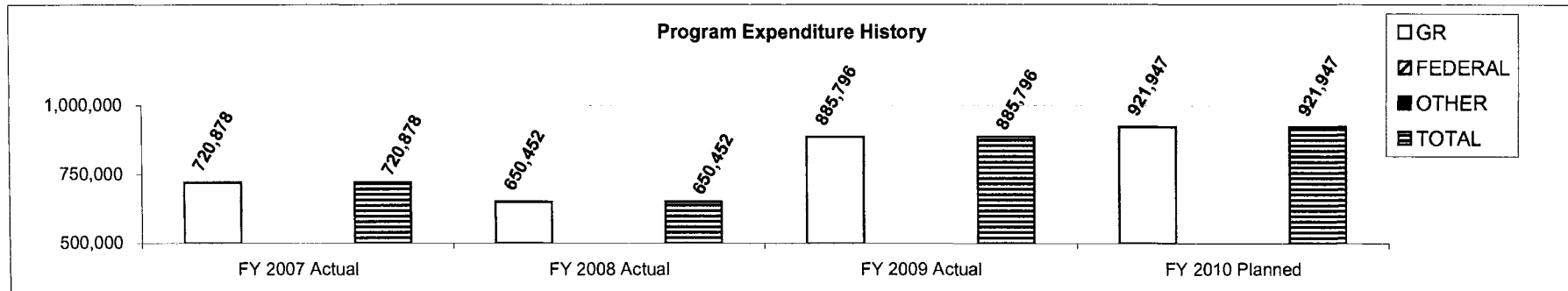
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual
Paper	2.8	2.9	3.5
Electronic	2.9	2.9	3.5

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual
	230,915	246,713	259,876

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Postage	MV/DL	Tax	Admin	Legal	Total
GR	651,093	150,304	3,632,854	6,901,886	751,328	12,087,465
Federal						0
Other			599,277			599,277
Total	651,093	150,304	4,232,131	6,901,886	751,328	12,686,742

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

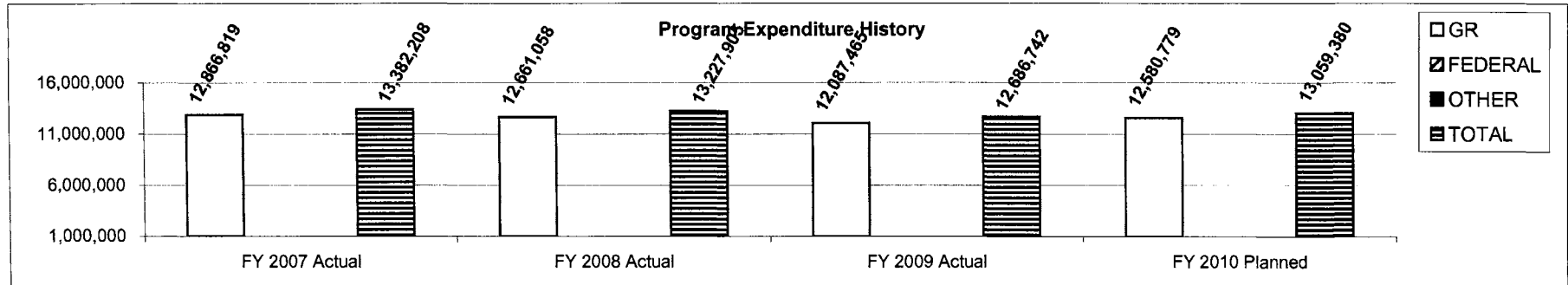
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
\$1.96	\$1.96	\$1.88

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2007	FY 2008	FY 2009
Actual	Actual	Actual
1.20	1.20	1.12

PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Sales and Use Tax			
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage			
7c. Provide the number of clients/individuals served, if applicable.			
Number of sales and use tax returns processed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	777,355	788,298	772,194
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	Tax	MVDL	Admin	Legal	Total
GR			3,135,554			3,135,554
Federal			299,908			299,908
Other	644,431	206,331	1,939,770	415,654	2,166,033	5,372,219
Total	644,431	206,331	5,375,232	415,654	2,166,033	8,807,681

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

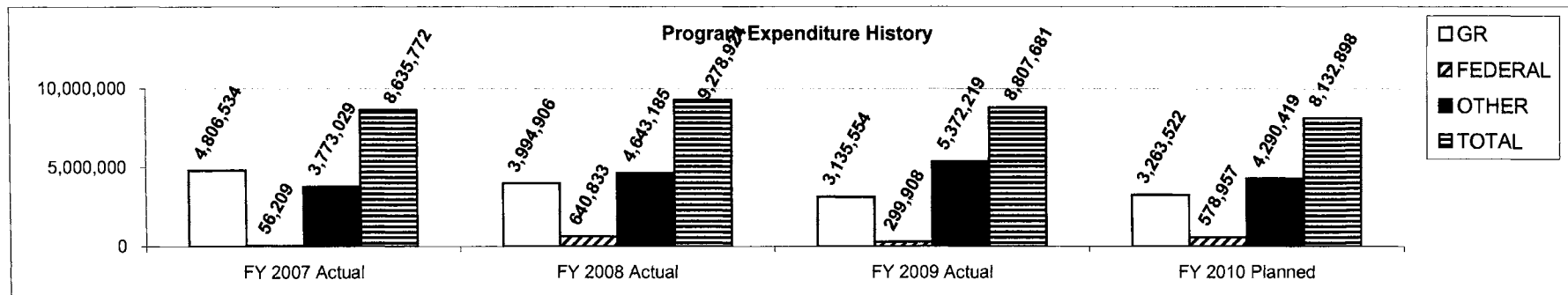
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Driver License			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Issuance	\$14.4	\$13.1	\$16.5
Reinstatement	\$2.5	\$3.2	\$2.6
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of licenses produced			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Initial	366,226	368,439	371,325
Renewal	685,316	595,808	808,017
Non-driver	138,604	147,393	172,662
Total	1,190,146	1,111,640	1,352,004
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Dealer Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services						
	Postage	Tax	MVDL	Admin	Legal	Total
GR			66,533			66,533
Federal						0
Other	24,963	12,513	623,992	25,419	241,833	928,660
Total	24,963	12,513	690,465	25,419	241,833	995,193

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

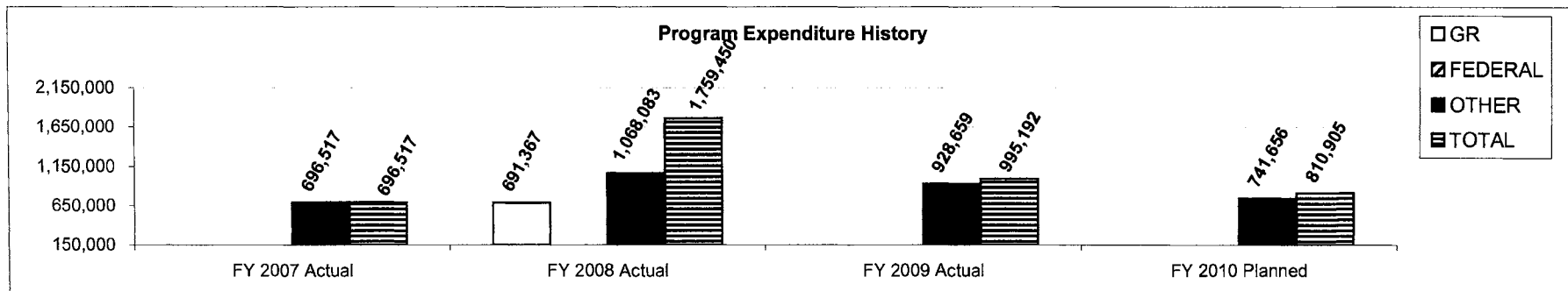
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Dealer Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Total revenue collected			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$1,000,048	\$996,906	\$967,132
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	6,607	6,594	6,518
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Postage	Tax	MVDL	Admin	Legal	Total
GR			2095810			2,095,810
Federal						0
Other	1,307,883	171,655	2,126,699	322,308	130,403	4,058,948
Total	1,307,883	171,655	4,222,509	322,308	130,403	6,154,758

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

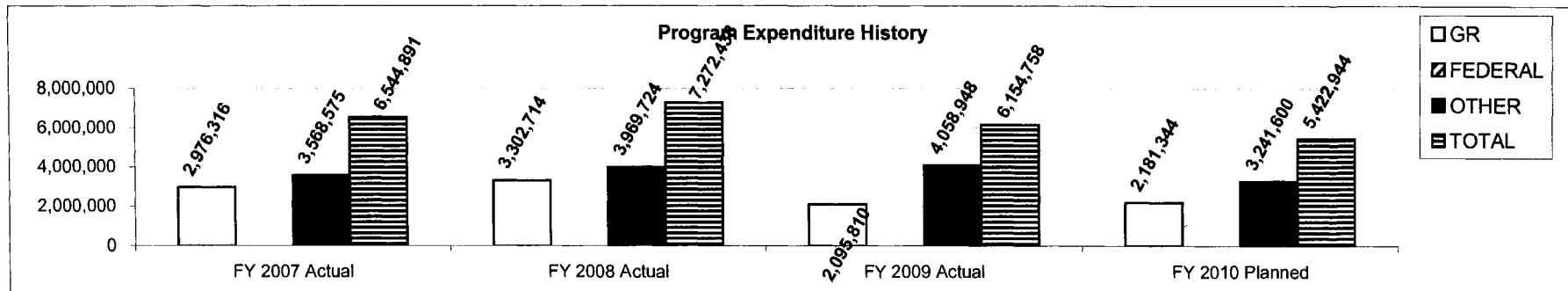
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$166.30	\$159.70	\$162.40
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
Annual	2.18	2.18	1.94
Biennial	1.67	1.68	1.56
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	Postage	Tax	MVDL	Admin	Legal	Total
GR			3,736,499			3,736,499
Federal						0
Other	755,368	231,416	2,616,451	429,044	144,149	4,176,428
Total	755,368	231,416	6,352,950	429,044	144,149	7,912,927

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

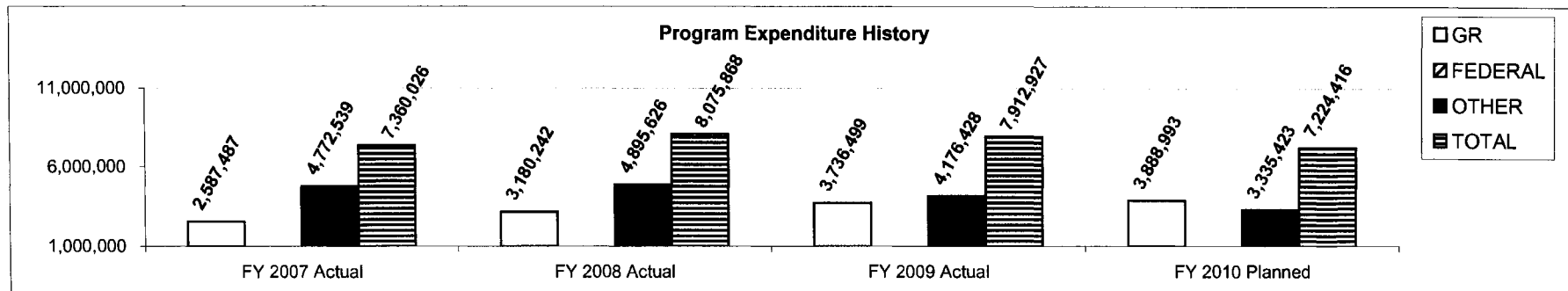
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Title			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2007, FY 2008 and FY 2009 Actual and FY 2010 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	\$674.93	\$621.57	\$537.50
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2007	FY 2008	FY 2009
	Actual	Actual	Actual
	2.20	1.98	1.83
7d. Provide a customer satisfaction measure, if available.			
N/A			

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue	Budget Unit <u>86150C</u>
Division of Administration - Postage	
DI Name: Postage Increase	DI#1860006

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	158,460	0	77,074	235,534
PSD	0	0	0	0
TRF	0	0	0	0
Total	158,460	0	77,074	235,534
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Information Fund (0619); Conservation Commission Fund (0609); Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); and State Highways and Transportation Department Fund (0644)

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue	Budget Unit	86150C
Division of Administration - Postage		
DI Name: Postage Increase	DI#1860006	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Postal Regulatory Commission annually adjusts United States Postal Service (USPS) rates. The rate increase is effective in May of each year. The Department of Revenue (Department) mails approximately 13.3 million pieces of mail each year. Rate increases by the USPS directly impacts the Department's postage budget. Additional postage needed for the rate increase is \$235,534.

Sections 144.380 and 143.902, RSMo, allow the Department to file a Certificate of Lien with the circuit court for income, withholding, sales and use tax delinquencies. The Department also plans to file administrative judgments to allow it to garnish a taxpayer's wages, bank accounts, or other financial holdings. The Department started mailing individual tax administrative judgments in August 2009 and will begin the process for sales tax administrative judgments in November 2009 and withholding administrative judgments in December 2009. The Department does not have an estimate at this time of the additional impact to the postage appropriations. The Department plans to provide better information during the budget process.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department calculated the additional postage needed due to the USPS increase by multiplying the FY09 actual postage costs by the expected increase. The following breakout shows the estimated increase by appropriation.

General Revenue Fund	\$113,249
DOR Information Fund	\$6,920
Motor Vehicle Commission Fund	\$1,526
Health Initiatives Fund	\$181
Conservation Commission Fund	\$47
Highway Collections - General Revenue	\$45,211
Highway Collections - Highway	<u>\$68,400</u>
	\$235,534

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue		Budget Unit 86150C							
Division of Administration - Postage									
DI Name: Postage Increase		DI#1860006							
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
190 - Supplies	158,460				77,074		235,534		
Total EE	158,460		0		77,074		235,534		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	158,460	0.0	0	0.0	77,074	0.0	235,534	0.0	0

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue				Budget Unit <u>86150C</u>					
Division of Administration - Postage									
DI Name: Postage Increase				DI#1860006					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue	Budget Unit 86150C
Division of Administration - Postage	
DI Name: Postage Increase	DI#1860006

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Turn-around time for incoming mail (in-hours)

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
January - April	2.9	2.8	2.8	3.0
May -December	1.9	1.9	1.9	1.8

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

Mail Processed by Fiscal Year (in millions)

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
Incoming	6.2	5.9	5.7	5.7
Outgoing	13.0	13.2	13.0	13.3

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 9 OF 15

Department of Revenue	Budget Unit	<u>86150C</u>
Division of Administration - Postage		
DI Name: Postage Increase	DI#1860006	

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Postage Increase - 1860006								
SUPPLIES	0	0.00	0	0.00	113,611	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	113,611	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$113,611	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$45,211	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$68,400	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
Postage Increase - 1860006								
SUPPLIES	0	0.00	0	0.00	121,923	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	121,923	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$121,923	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$113,249	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$8,674	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,418,862	0.00	500,000	0.00	500,000	0.00	500,000	0.00	0.00
TOTAL - EE	1,418,862	0.00	500,000	0.00	500,000	0.00	500,000	0.00	0.00
PROGRAM-SPECIFIC									
GENERAL REVENUE	2,508,935	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00	0.00
TOTAL - PD	2,508,935	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00	0.00
TOTAL	3,927,797	0.00	2,009,425	0.00	2,009,425	0.00	2,009,425	0.00	0.00
GRAND TOTAL	\$3,927,797	0.00	\$2,009,425	0.00	\$2,009,425	0.00	\$2,009,425	0.00	0.00

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CORE DECISION ITEM

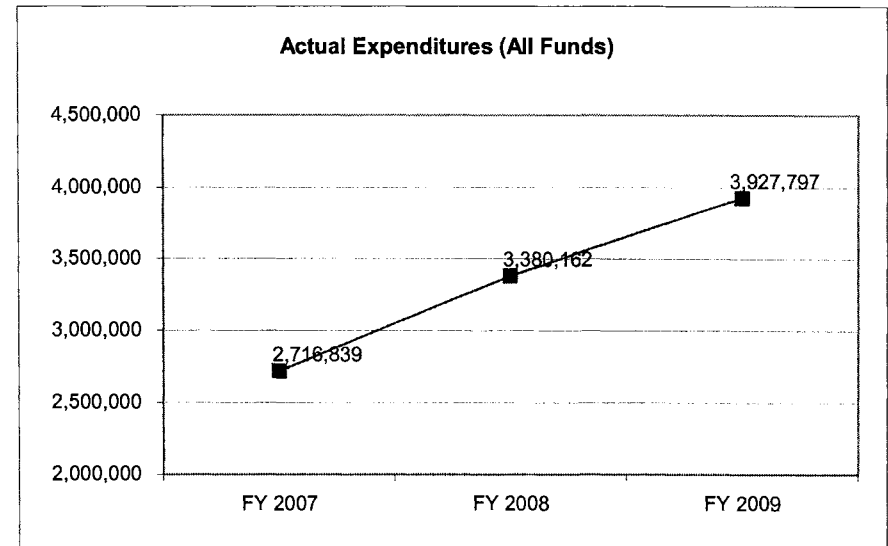
Department of Revenue					Budget Unit <u>87060C</u>				
Divisions of Taxation and Administration									
Core - Prosecuting Attorney and Collection Agencies									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	500,000	0	0	500,000	EE	500,000	0	0	500,000
PSD	1,509,425	0	0	1,509,425	PSD	1,509,425	0	0	1,509,425
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,009,425	0	0	2,009,425 E	Total	2,009,425	0	0	2,009,425 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe 0 0 0 0					Est. Fringe 0 0 0 0				
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (Department) exercises the statutory authority in Section 136.150 and Section 140.850, RSMo, to use outside resources to collect delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. Private agency fees are determined by competitive bid. The Department, through competitive bid, awarded contracts to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2009 the Department referred \$73.6 million of delinquent accounts to collection agencies. The collection agencies collected \$2.5 million in individual income tax and \$3.5 million in business tax delinquencies for the Department in Fiscal Year 2009. During Fiscal Year 2009 the Department referred \$25.5 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$10.9 million in tax delinquencies for the Department in Fiscal Year 2009. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Divisions of Taxation and Administration	
Core - Prosecuting Attorney and Collection Agencies	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,830,000	3,880,000	4,080,000	2,009,425 E
Less Reverted (All Funds)	0	0	(86,554)	N/A
Budget Authority (All Funds)	2,830,000	3,880,000	3,993,446	N/A
Actual Expenditures (All Funds)	2,716,839	3,380,162	3,927,797	N/A
Unexpended (All Funds)	113,161	499,838	65,649	N/A
Unexpended, by Fund:				
General Revenue	113,161	499,838	65,649	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$250,000 to cover expenditures.
- (2) Appropriation was increased \$1,300,000 to cover expenditures.
- (3) Appropriation was increased \$1,500,000 to cover expenditures.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	1,509,425	0	0	1,509,425	
	Total	0.00	2,009,425	0	0	2,009,425	
DEPARTMENT CORE REQUEST							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	1,509,425	0	0	1,509,425	
	Total	0.00	2,009,425	0	0	2,009,425	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	1,509,425	0	0	1,509,425	
	Total	0.00	2,009,425	0	0	2,009,425	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	1,418,862	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - EE	1,418,862	0.00	500,000	0.00	500,000	0.00	500,000	0.00
PROGRAM DISTRIBUTIONS	2,508,935	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL - PD	2,508,935	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
GRAND TOTAL	\$3,927,797	0.00	\$2,009,425	0.00	\$2,009,425	0.00	\$2,009,425	0.00
GENERAL REVENUE	\$3,927,797	0.00	\$2,009,425	0.00	\$2,009,425	0.00	\$2,009,425	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	186,110	0.00	225,000	0.00	225,000	0.00	225,000	0.00
TOTAL - PD	186,110	0.00	225,000	0.00	225,000	0.00	225,000	0.00
TOTAL	186,110	0.00	225,000	0.00	225,000	0.00	225,000	0.00
GRAND TOTAL	\$186,110	0.00	\$225,000	0.00	\$225,000	0.00	\$225,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87080C
Division of Taxation		
Core - County Filing Fees		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	225,000	0	0	225,000
TRF	0	0	0	0
Total	225,000	0	0	225,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	225,000	0	0	225,000
TRF	0	0	0	0
Total	225,000	0	0	225,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue (Department), in the collection of delinquent taxes, files tax liens on taxpayers' real and personal property for taxes owed to the state of Missouri. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests a lien to be released.

3. PROGRAM LISTING (list programs included in this core funding)

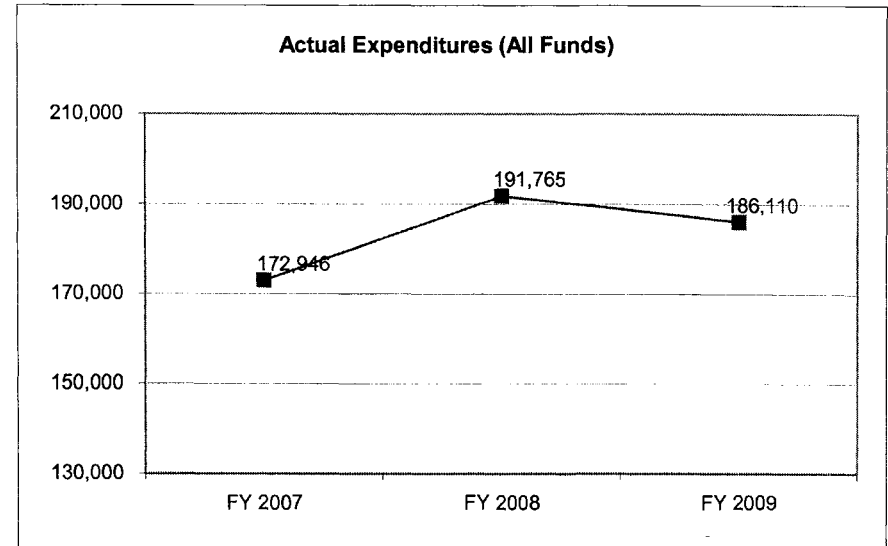
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division of Taxation	
Core - County Filing Fees	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	200,000	200,000	225,000	225,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	200,000	200,000	225,000	N/A
Actual Expenditures (All Funds)	172,946	191,765	186,110	N/A
Unexpended (All Funds)	27,054	8,235	38,890	N/A
Unexpended, by Fund:				
General Revenue	27,054	8,235	38,890	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
COUNTY FILING FEES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	225,000	0	0	225,000	
	Total	0.00	225,000	0	0	225,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	225,000	0	0	225,000	
	Total	0.00	225,000	0	0	225,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	225,000	0	0	225,000	
	Total	0.00	225,000	0	0	225,000	

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	186,110	0.00	225,000	0.00	225,000	0.00	225,000	0.00
TOTAL - PD	186,110	0.00	225,000	0.00	225,000	0.00	225,000	0.00
GRAND TOTAL	\$186,110	0.00	\$225,000	0.00	\$225,000	0.00	\$225,000	0.00
GENERAL REVENUE	\$186,110	0.00	\$225,000	0.00	\$225,000	0.00	\$225,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOMESTEAD PRESERVATION CREDIT									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	90,612	0.00	0	0.00	0	0.00	0	0.00	
FEDRAL BUDGET STAB-MEDICAID RE	0	0.00	2,571,865	0.00	2,571,865	0.00	0	0.00	
TOTAL - PD	90,612	0.00	2,571,865	0.00	2,571,865	0.00	0	0.00	
TOTAL	90,612	0.00	2,571,865	0.00	2,571,865	0.00	0	0.00	
Homestead GR SWAP - 1860023									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	810,000	0.00	
TOTAL - PD	0	0.00	0	0.00	0	0.00	810,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	810,000	0.00	
GRAND TOTAL	\$90,612	0.00	\$2,571,865	0.00	\$2,571,865	0.00	\$810,000	0.00	

CORE DECISION ITEM

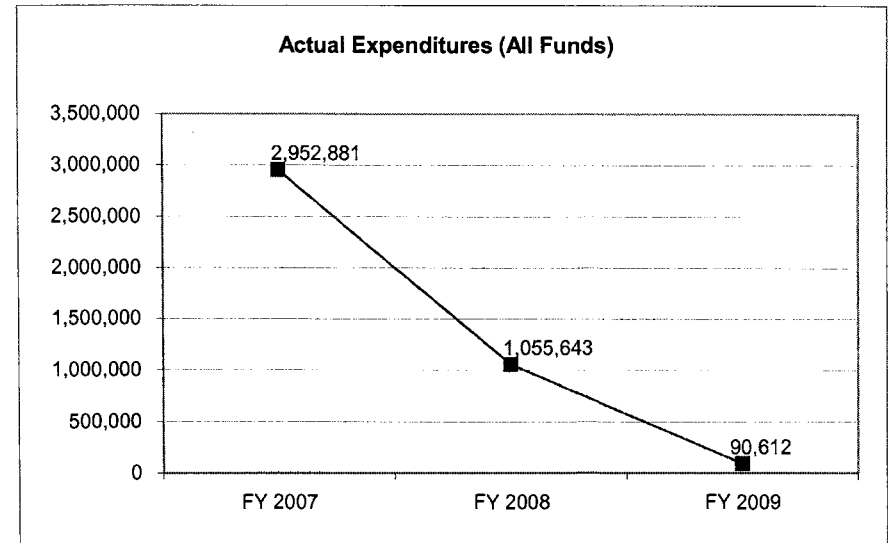
Department of Revenue					Budget Unit <u>87019C</u>				
Division of Taxation									
Core - Homestead Preservation									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	2,571,865	0	2,571,865	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	2,571,865	0	2,571,865	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Budget Stabilization Fund (2000)					Other Funds:				
2. CORE DESCRIPTION									
<p>The Missouri Homestead Preservation Act was created in 2004. Pursuant to Section 137.106, RSMo, the Department of Revenue (Department) receives applications, verifies compliance, calculates the tax liability, and determines eligibility for the credit. The Department disallows any application where the applicant has also filed a valid application for the senior citizens property tax credit under sections 135.010 to 135.035, RSMo. The Department provides a list of all verified eligible owners to the county assessors or county clerks in counties with a township form of government by December 15 of each year. By January 15, the county assessors provide a list to the Department of any verified eligible owners who made improvements, not for accommodation of a disability, to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totaled more than five percent of the prior year appraised value, the eligible owners are disqualified from receiving the credit in the current tax year. The level of appropriation necessary to set the homestead exemption limit is based on whether or not it is a year of general reassessment.</p> <p>In Fiscal Year 2010, the Homestead Preservation Credit was funded from the Budget Stabilization Fund. The credit is scheduled to sunset August 28, 2010. This request will allow the Department to distribute the funds to the counties if the Legislature reauthorizes the credit.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87019C
Division of Taxation		
Core - Homestead Preservation		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,955,913	1,085,347	91,089	2,571,865
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,955,913	1,085,347	91,089	N/A
Actual Expenditures (All Funds)	2,952,881	1,055,643	90,612	N/A
Unexpended (All Funds)	3,032	29,704	477	N/A
Unexpended, by Fund:				
General Revenue	3,032	29,704	477	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE HOMESTEAD PRESERVATION CREDIT

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	2,571,865	0	2,571,865	
	Total	0.00	0	2,571,865	0	2,571,865	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	2,571,865	0	2,571,865	
	Total	0.00	0	2,571,865	0	2,571,865	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	[#1867] PD	0.00	0	(2,571,865)	0	(2,571,865)	Fund switch from FBS 2000 to GR
NET GOVERNOR CHANGES		0.00	0	(2,571,865)	0	(2,571,865)	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOMESTEAD PRESERVATION CREDIT								
CORE								
PROGRAM DISTRIBUTIONS	90,612	0.00	2,571,865	0.00	2,571,865	0.00	0	0.00
TOTAL - PD	90,612	0.00	2,571,865	0.00	2,571,865	0.00	0	0.00
GRAND TOTAL	\$90,612	0.00	\$2,571,865	0.00	\$2,571,865	0.00	\$0	0.00
GENERAL REVENUE	\$90,612	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$2,571,865	0.00	\$2,571,865	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87019C</u>
Division of Taxation	
DI Name: Homestead GR Swap	DI# 1860023

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	810,000	0	0	810,000
TRF	0	0	0	0
Total	810,000	0	0	810,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	810,000	0	0	810,000
TRF	0	0	0	0
Total	810,000	0	0	810,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input checked="" type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This additional General Revenue is needed to replace one-time Federal Budget Stabilization Funds (Fund 2000) that were used for an ongoing program in the Department of Revenue's (Department) Fiscal Year 2010 budget. Without a replacement of these funds, the Department cannot administer the Homestead Preservation Credit.

The credit is scheduled to sunset August 28, 2010. Continued funding will enable the Department to distribute the funds if the Legislature reauthorizes the credit.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	87019C
Division of Taxation		
DI Name: Homestead GR Swap	DI# 1860023	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY 2010 appropriation amount out of Federal Budget Stabilization Funds was \$2,573,865 and based on a year of reassessment. The requested amount for Fiscal Year 2011 is based on the applications received and certified by the Department of Revenue.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	810,000						810,000		
Total PSD	810,000		0		0		810,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	810,000	0.0	0	0.0	0	0.0	810,000	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue		Budget Unit <u>87019C</u>							
Division of Taxation									
DI Name: Homestead GR Swap		DI# 1860023							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	810,000						810,000		
Total PSD	810,000		0		0		810,000		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	810,000	0.0	0	0.0	0	0.0	810,000	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87019C</u>
Division of Taxation	
DI Name: Homestead GR Swap	DI# 1860023

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOMESTEAD PRESERVATION CREDIT								
Homestead GR SWAP - 1860023								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	0	0.00	810,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	810,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$810,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$810,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	181,390,104	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	181,390,104	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	181,390,104	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$181,390,104	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

CORE DECISION ITEM

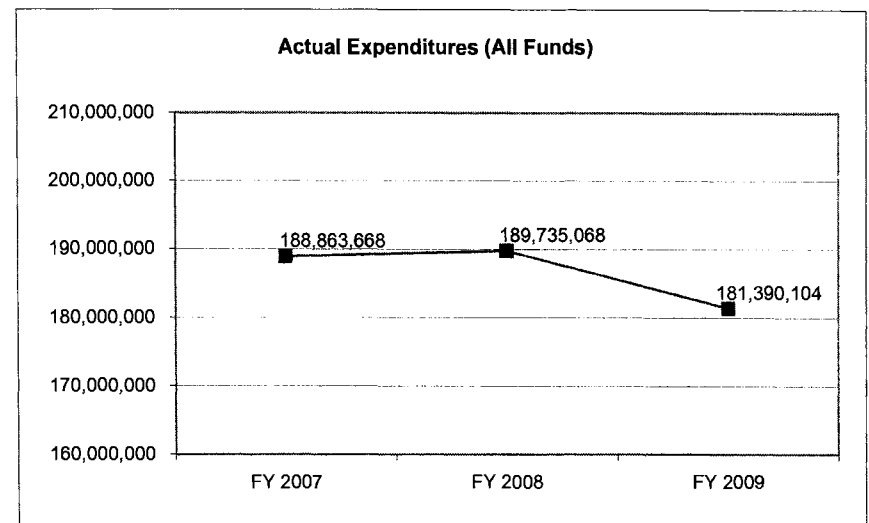
Department of Revenue					Budget Unit <u>87030C</u>																																																																										
Division of Taxation																																																																															
Core - Motor Fuel Distribution																																																																															
1. CORE FINANCIAL SUMMARY																																																																															
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th align="center" colspan="4">FY 2011 Budget Request</th> </tr> <tr> <th></th> <th align="center">GR</th> <th align="center">Federal</th> <th align="center">Other</th> <th align="center">Total</th> </tr> <tr> <td>PS</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>EE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>PSD</td> <td align="right">0</td> <td align="right">0</td> <td align="right">188,000,000</td> <td align="right">188,000,000</td> </tr> <tr> <td>TRF</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>Total</td> <td align="right">0</td> <td align="right">0</td> <td align="right">188,000,000</td> <td align="right">188,000,000 E</td> </tr> </table>						FY 2011 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	188,000,000	188,000,000	TRF	0	0	0	0	Total	0	0	188,000,000	188,000,000 E	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th align="center" colspan="4">FY 2011 Governor's Recommendation</th> </tr> <tr> <th></th> <th align="center">GR</th> <th align="center">Fed</th> <th align="center">Other</th> <th align="center">Total</th> </tr> <tr> <td>PS</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>EE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>PSD</td> <td align="right">0</td> <td align="right">0</td> <td align="right">188,000,000</td> <td align="right">188,000,000</td> </tr> <tr> <td>TRF</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>Total</td> <td align="right">0</td> <td align="right">0</td> <td align="right">188,000,000</td> <td align="right">188,000,000 E</td> </tr> </table>						FY 2011 Governor's Recommendation					GR	Fed	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	188,000,000	188,000,000	TRF	0	0	0	0	Total	0	0	188,000,000	188,000,000 E
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Other Funds: Motor Fuel Tax Fund (0673)					Other Funds: Motor Fuel Tax Fund (0673)																																																																										
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.																																																																															
2. CORE DESCRIPTION																																																																															
<p>Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to counties and cities as mandated by the Constitution.</p>																																																																															
3. PROGRAM LISTING (list programs included in this core funding)																																																																															
<p>N/A</p>																																																																															

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>
Division of Taxation	
Core - Motor Fuel Distribution	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	188,864,000	189,736,000	188,000,000	188,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	188,864,000	189,736,000	188,000,000	N/A	
Actual Expenditures (All Funds)	188,863,668	189,735,068	181,390,104	N/A	
Unexpended (All Funds)	332	932	6,609,896	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	332	932	6,609,896	N/A	
	(1)	(2)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$864,000 to accommodate the distribution.
- (2) Appropriation was increased \$1,736,000 to accommodate the distribution.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DIST TO CITIES-MFT FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM DISTRIBUTIONS	181,390,104	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	181,390,104	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$181,390,104	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$181,390,104	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	300	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	300	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	300	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$300	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

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CORE DECISION ITEM

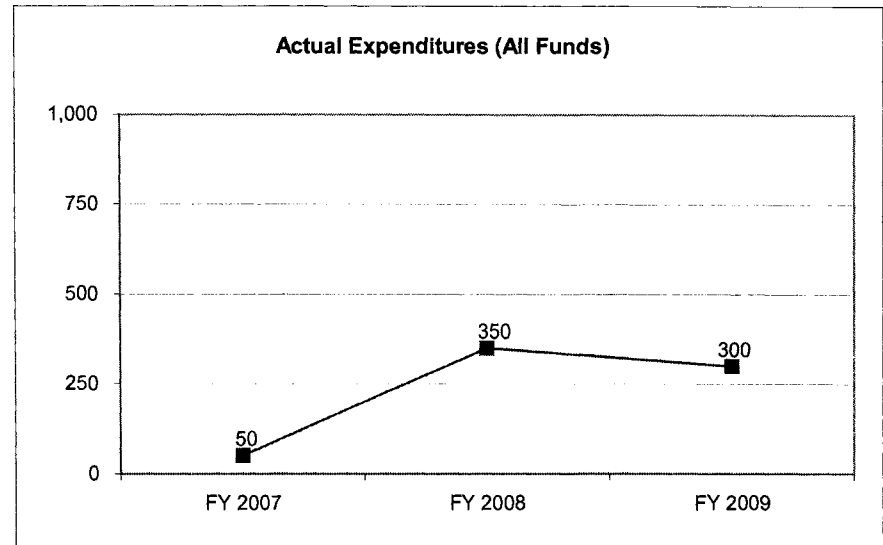
Department of Revenue					Budget Unit <u>87032C</u>				
Division of Motor Vehicle/Driver Licensing									
Core - Emblem Use Fee Distribution									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,000	0	0	1,000	PSD	1,000	0	0	1,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,000	0	0	1,000 E	Total	1,000	0	0	1,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate applications to the Veterans of Foreign Wars Department of Missouri. This appropriation allows the Department of Revenue to remit the contribution fees defined by statute to the organizations.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87032C</u>
Division of Motor Vehicle/Driver Licensing	
Core - Emblem Use Fee Distribution	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	1,000	1,000	1,000	1,000	E
Less Reverted (All Funds)	0	(30)	(668)	N/A	
Budget Authority (All Funds)	1,000	970	332	N/A	
Actual Expenditures (All Funds)	50	350	300	N/A	
Unexpended (All Funds)	950	620	32	N/A	
Unexpended, by Fund:					
General Revenue	950	620	32	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	300	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	300	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$300	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$300	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,440,521,899	0.00	1,356,000,000	0.00	1,356,000,000	0.00	1,356,000,000	0.00
TOTAL - PD	1,440,521,899	0.00	1,356,000,000	0.00	1,356,000,000	0.00	1,356,000,000	0.00
TOTAL	1,440,521,899	0.00	1,356,000,000	0.00	1,356,000,000	0.00	1,356,000,000	0.00
GR Refunds - 1860026								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	78,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	78,000,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	78,000,000	0.00
GRAND TOTAL	\$1,440,521,899	0.00	\$1,356,000,000	0.00	\$1,356,000,000	0.00	\$1,434,000,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87011C</u>				
Division of Taxation									
Core - General Revenue Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,356,000,000	0	0	1,356,000,000	PSD	1,356,000,000	0	0	1,356,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,356,000,000	0	0	1,356,000,000 E	Total	1,356,000,000	0	0	1,356,000,000 E
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
This appropriation is used to pay outstanding refunds claimed for property tax credit, sales, income, withholding, corporate, and other General Revenue refunds as required by Section 136.035, RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

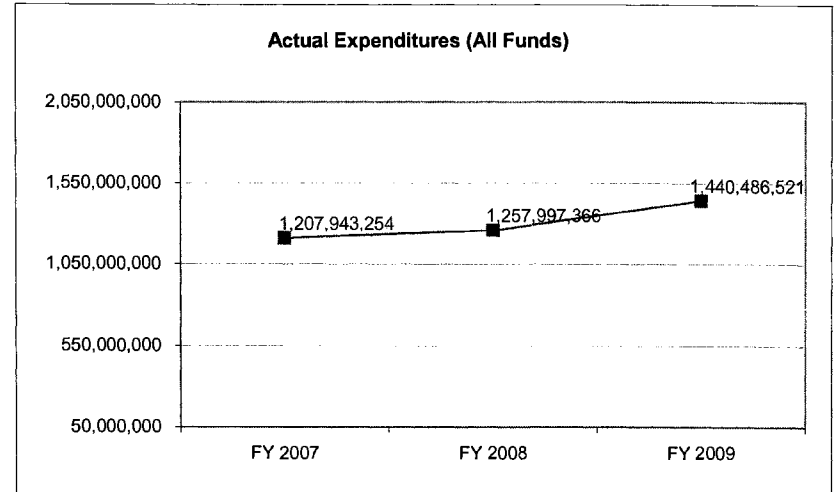
CORE DECISION ITEM

Department of Revenue	Budget Unit	87011C
Division of Taxation		
Core - General Revenue Refunds		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	1,245,100,000	1,300,000,000	1,440,700,000	1,356,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	1,245,100,000	1,300,000,000	1,440,700,000	N/A	
Actual Expenditures (All Funds)	1,207,943,254	1,257,997,366	1,440,486,521	N/A	
Unexpended (All Funds)	37,156,746	42,002,634	213,479	N/A	
Unexpended, by Fund:					
General Revenue	37,156,746	42,002,634	213,479	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased by \$84,700,000 to process refunds.

CORE RECONCILIATION

DEPARTMENT OF REVENUE GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,356,000,000	0	0	1,356,000,000	
	Total	0.00	1,356,000,000	0	0	1,356,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,356,000,000	0	0	1,356,000,000	
	Total	0.00	1,356,000,000	0	0	1,356,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,356,000,000	0	0	1,356,000,000	
	Total	0.00	1,356,000,000	0	0	1,356,000,000	

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,440,521,899	0.00	1,356,000,000	0.00	1,356,000,000	0.00	1,356,000,000	0.00
TOTAL - PD	1,440,521,899	0.00	1,356,000,000	0.00	1,356,000,000	0.00	1,356,000,000	0.00
GRAND TOTAL	\$1,440,521,899	0.00	\$1,356,000,000	0.00	\$1,356,000,000	0.00	\$1,356,000,000	0.00
GENERAL REVENUE	\$1,440,521,899	0.00	\$1,356,000,000	0.00	\$1,356,000,000	0.00	\$1,356,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: _____ **OF** _____

Department of Revenue	Budget Unit <u>87011C</u>
Division of Taxation	
DI Name: Increase General Revenue Refunds	DI#1860026

1. AMOUNT OF REQUEST

FY 2011 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	78,000,000	0	0	78,000,000
TRF	0	0	0	0
Total	78,000,000	0	0	78,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2011 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	78,000,000	0	0	78,000,000
TRF	0	0	0	0
Total	78,000,000	0	0	78,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (Department) requests an increase in the General Revenue refund appropriation to allow for the continuation of refunds for property tax credits, sales, income, withholding, corporate, and other General Revenue refunds. As part of the consensus revenue process, revenue projections are determined and increases in the General Revenue refunds are estimated. Refunds are projected to increase by approximately \$78 million.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue				Budget Unit <u>87011C</u>					
Division of Taxation									
DI Name: Increase General Revenue Refunds				DI#1860026					
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.</p>									
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p>									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	78,000,000						78,000,000		
Total PSD	78,000,000		0		0		78,000,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	78,000,000	0.0	0	0.0	0	0.0	78,000,000	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue		Budget Unit <u>87011C</u>							
Division of Taxation									
DI Name: Increase General Revenue Refunds		DI#1860026							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	78,000,000						78,000,000		
Total PSD	78,000,000		0		0		78,000,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	78,000,000	0.0	0	0.0	0	0.0	78,000,000	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name: Increase General Revenue Refunds	DI#1860026	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
GR Refunds - 1860026								
REFUNDS	0	0.00	0	0.00	0	0.00	78,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	78,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$78,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$78,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
GAMING PROCEEDS FOR EDUCATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
SOLID WASTE MGMT-SCRAP TIRE	4,540	0.00	15,000	0.00	15,000	0.00	15,000	0.00
MOTOR VEHICLE COMMISSION	923	0.00	5,000	0.00	5,000	0.00	5,000	0.00
MO OFFICE OF PROSECUTION SERV	5,010	0.00	0	0.00	0	0.00	0	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	4,850	0.00	4,850	0.00	4,850	0.00
TOTAL - PD	10,473	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL	10,473	0.00	34,850	0.00	34,850	0.00	34,850	0.00
GRAND TOTAL	\$10,473	0.00	\$34,850	0.00	\$34,850	0.00	\$34,850	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87012C</u>				
Division of Taxation									
Core - Federal and Other Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	34,850	34,850	PSD	0	0	34,850	34,850
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>34,850</u>	<u>34,850</u> E	Total	<u>0</u>	<u>0</u>	<u>34,850</u>	<u>34,850</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Funds used in FY2009: Motor Vehicle Commission (0588), Solid Waste Management-Scrap Tire (0569), MO Office of Prosecution Services (0680)				Other Funds:	TBD			
Notes:	The Department of Revenue requests continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
This appropriation is used to generate refunds for state agencies that do not have refunding capabilities. The Department of Revenue (Department) has appropriation authority to process refund requests for various taxes and fees (i.e., income, sales and use, insurance, motor fuel, etc.) The Department uses this appropriation authority to process refund requests from funds other than those already appropriated.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue

Division of Taxation

Core - Federal and Other Refunds

Budget Unit

87012C

4. FINANCIAL HISTORY

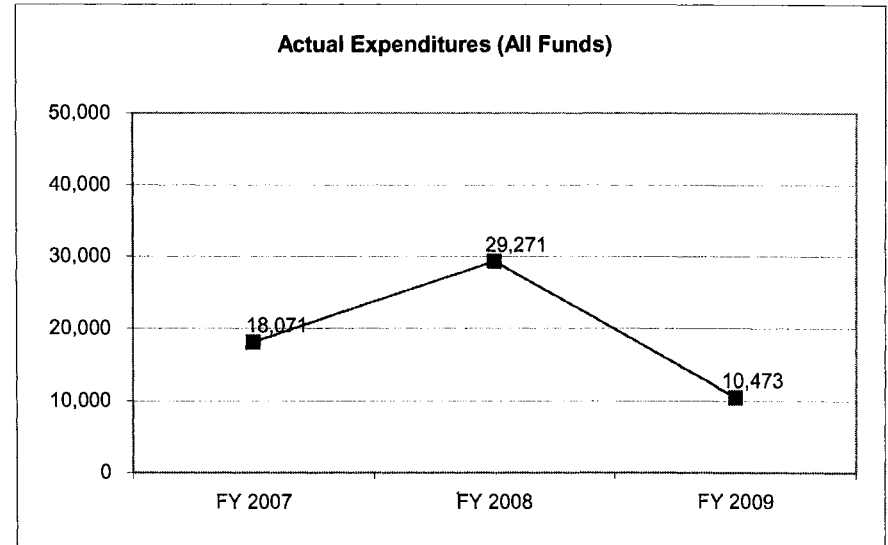
	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	67,000	67,000	34,850	34,850 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	67,000	67,000	34,850	N/A
Actual Expenditures (All Funds)	18,071	29,271	10,473	N/A
Unexpended (All Funds)	48,929	37,729	24,377	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	48,929	37,729	24,377	N/A

Actual Expenditures (All Funds)

Fiscal Year	Actual Expenditures (All Funds)
FY 2007	18,071
FY 2008	29,271
FY 2009	10,473

Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	34,850	34,850	
	Total	0.00	0	0	34,850	34,850	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	34,850	34,850	
	Total	0.00	0	0	34,850	34,850	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	34,850	34,850	
	Total	0.00	0	0	34,850	34,850	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	10,473	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL - PD	10,473	0.00	34,850	0.00	34,850	0.00	34,850	0.00
GRAND TOTAL	\$10,473	0.00	\$34,850	0.00	\$34,850	0.00	\$34,850	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$10,473	0.00	\$34,850	0.00	\$34,850	0.00	\$34,850	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	1,321,855	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	0.00
TOTAL - PD	1,321,855	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	0.00
TOTAL	1,321,855	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	0.00
GRAND TOTAL	\$1,321,855	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87020C</u>				
Division of Taxation									
Core - Highway Fund Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	2,290,564	2,290,564	PSD	0	0	2,290,564	2,290,564
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>2,290,564</u>	<u>2,290,564 E</u>	Total	<u>0</u>	<u>0</u>	<u>2,290,564</u>	<u>2,290,564 E</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
This appropriation is used to refund motor vehicle sales and use taxes based on a subsequent sale within 180 days of a replaced motor vehicle as required by Section 136.035, RSMo. The tax, imposed by Section 144.020 and 144.440, RSMo, shall be computed only on that portion of the purchase price in excess of the vehicle traded in or exchanged.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

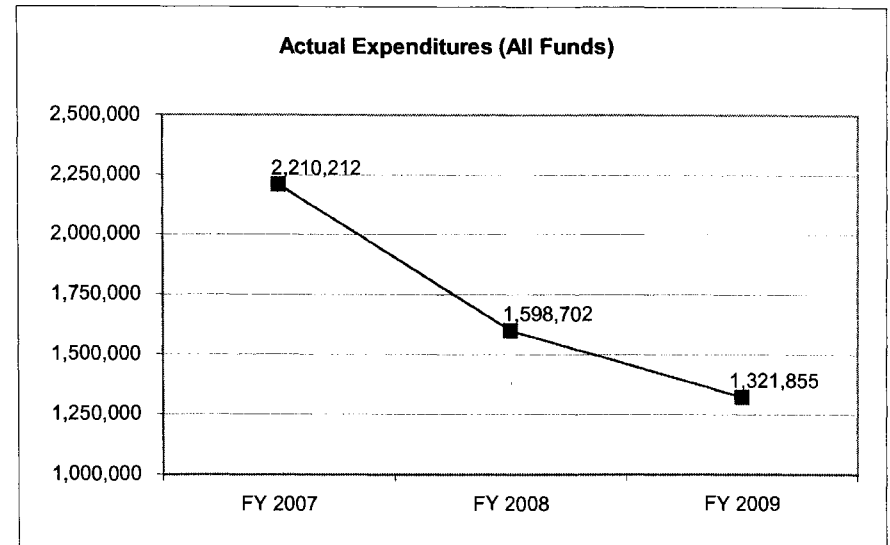
CORE DECISION ITEM

Department of Revenue	Budget Unit	87020C
Division of Taxation		
Core - Highway Fund Refunds		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,290,564	1,790,564	2,290,564	2,290,564 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,290,564	1,790,564	2,290,564	N/A
Actual Expenditures (All Funds)	2,210,212	1,598,702	1,321,855	N/A
Unexpended (All Funds)	80,352	191,862	968,709	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	80,352	191,862	968,709	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased \$500,000 to process refund requests.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	1,321,855	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	1,321,855	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$1,321,855	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,321,855	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
AVIATION TRUST FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	58,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL - PD	58,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	58,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$58,079	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87045C</u>				
Division of Taxation									
Core - Aviation Trust Fund Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u> E	Total	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Aviation Trust Fund (0952)					Other Funds: Aviation Trust Fund (0952)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>Section 155.080.3, RSMo, indicates that each commercial agricultural aircraft operator may apply for a refund of the tax it has paid for aviation fuel used in a commercial agricultural aircraft. The state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines (e.g. engine that has a crankshaft turned by linearly reciprocating pistons). Distributors report aviation fuel sales to the Department of Revenue (Department) monthly. Commercial agricultural aircraft operators may apply for a refund of taxes paid on aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department, per Section 155.080, RSMo, to refund to commercial agricultural aircraft operators all taxes paid for aviation fuel used in commercial agricultural aircraft.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

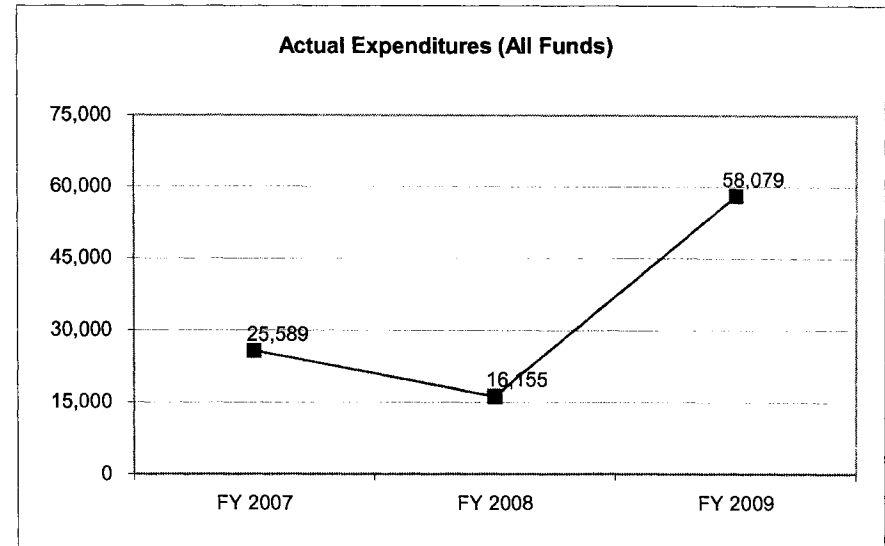
CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division of Taxation		
Core - Aviation Trust Fund Refunds		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	157,927	157,927	75,000	50,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	157,927	157,927	75,000	N/A
Actual Expenditures (All Funds)	25,589	16,155	58,079	N/A
Unexpended (All Funds)	132,338	141,772	16,921	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	132,338	141,772	16,921	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased by \$25,000 to process refund requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	58,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	58,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$58,079	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$58,079	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	11,297,485	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	11,297,485	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL	11,297,485	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	\$11,297,485	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87050C</u>				
Division of Taxation									
Core - Motor Fuel Tax Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	10,414,000	10,414,000	PSD	0	0	10,414,000	10,414,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>10,414,000</u>	<u>10,414,000</u> E	Total	<u>0</u>	<u>0</u>	<u>10,414,000</u>	<u>10,414,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
Chapter 142, RSMo, requires the Department of Revenue (Department) to refund the motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors will file claims requesting such refunds. This appropriation is used for the Department to refund legitimate claims.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

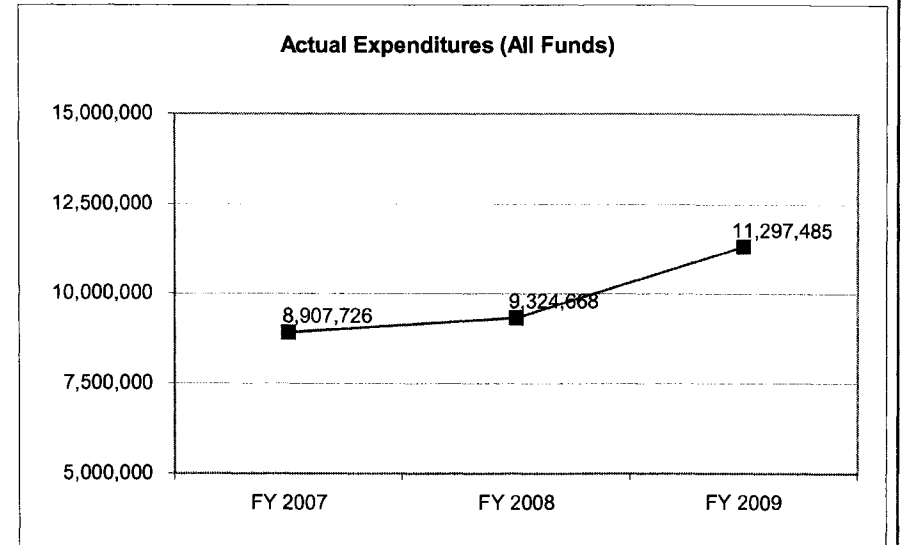
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division of Taxation	
Core - Motor Fuel Tax Refunds	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	10,414,000	10,414,000	11,414,000	10,414,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	10,414,000	10,414,000	11,414,000	N/A	
Actual Expenditures (All Funds)	8,907,726	9,324,668	11,297,485	N/A	
Unexpended (All Funds)	1,506,274	1,089,332	116,515	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	1,506,274	1,089,332	116,515	N/A	

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased \$1million to process refund requests.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	11,297,485	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	11,297,485	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	\$11,297,485	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$11,297,485	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS FROM WORKERS' COMP									
CORE									
PROGRAM-SPECIFIC									
WORKERS COMPENSATION	2,057,888	0.00	450,000	0.00	450,000	0.00	450,000	0.00	
TOTAL - PD	2,057,888	0.00	450,000	0.00	450,000	0.00	450,000	0.00	
TOTAL	2,057,888	0.00	450,000	0.00	450,000	0.00	450,000	0.00	
GRAND TOTAL	\$2,057,888	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division of Taxation		
Core - Worker's Compensation Refunds		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	450,000	450,000
TRF	0	0	0	0
Total	0	0	450,000	450,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

Notes: The Department of Revenue requests continuation of the "E" on this appropriation.

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	450,000	450,000
TRF	0	0	0	0
Total	0	0	450,000	450,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

2. CORE DESCRIPTION

The Department of Revenue will refund any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year's activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. This appropriation is used to pay those refunds.

3. PROGRAM LISTING (list programs included in this core funding)

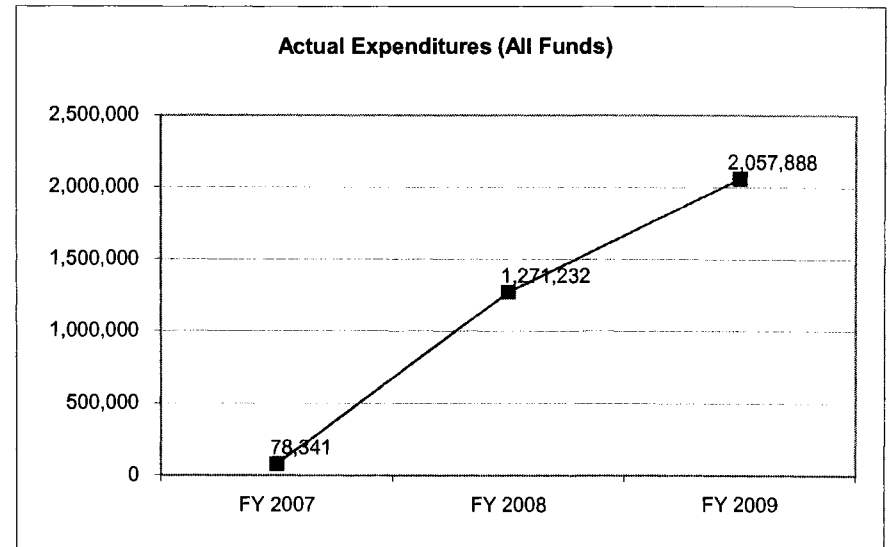
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division of Taxation		
Core - Worker's Compensation Refunds		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	1,669,902	1,272,000	2,057,888	450,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,669,902	1,272,000	2,057,888	N/A
Actual Expenditures (All Funds)	78,341	1,271,232	2,057,888	N/A
Unexpended (All Funds)	1,591,561	768	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,591,561	768	0	N/A
		(1)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$822,000 to process refund requests.
- (2) Appropriation increased \$1,607,888 to process refund requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	450,000	450,000	
	Total	0.00	0	0	450,000	450,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	450,000	450,000	
	Total	0.00	0	0	450,000	450,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	450,000	450,000	
	Total	0.00	0	0	450,000	450,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	2,057,888	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	2,057,888	0.00	450,000	0.00	450,000	0.00	450,000	0.00
GRAND TOTAL	\$2,057,888	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,057,888	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	3,722	0.00	25,000	0.00	25,000	0.00	25,000	0.00
STATE SCHOOL MONEYS	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
FAIR SHARE FUND	0	0.00	11,000	0.00	11,000	0.00	11,000	0.00
TOTAL - PD	3,722	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL	3,722	0.00	61,000	0.00	61,000	0.00	61,000	0.00
GRAND TOTAL	\$3,722	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00

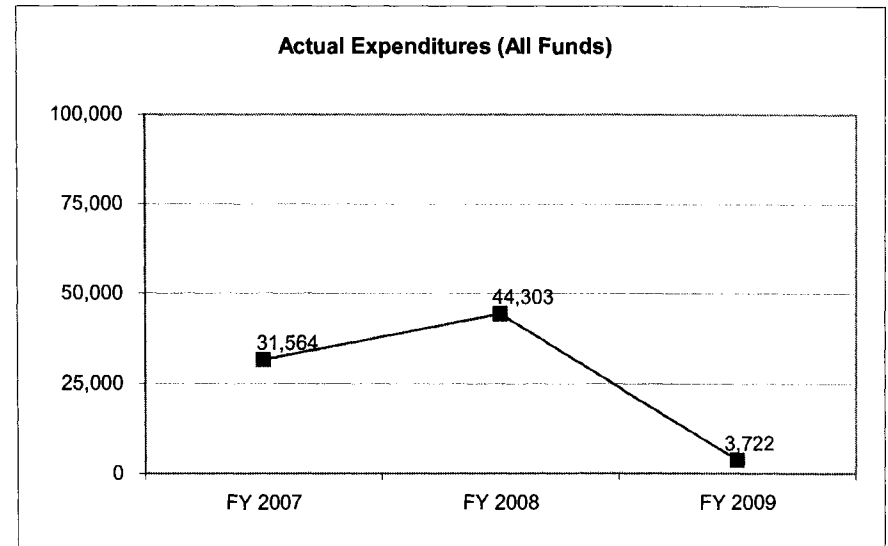
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C
Division of Taxation		
Core - Cigarette Tax Refunds		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	86,000	86,000	61,000	61,000 E
Less Reverted (All Funds)	(750)	0	(750)	N/A
Budget Authority (All Funds)	85,250	86,000	60,250	N/A
Actual Expenditures (All Funds)	31,564	44,303	3,722	N/A
Unexpended (All Funds)	53,686	41,697	56,528	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	53,686	41,697	56,528	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	61,000	61,000	
	Total	0.00	0	0	61,000	61,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	61,000	61,000	
	Total	0.00	0	0	61,000	61,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	61,000	61,000	
	Total	0.00	0	0	61,000	61,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	3,722	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL - PD	3,722	0.00	61,000	0.00	61,000	0.00	61,000	0.00
GRAND TOTAL	\$3,722	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$3,722	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY STOCK INSURANCE TAX									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,507,687	0.00	500,000	0.00	500,000	0.00	500,000	0.00	
TOTAL - PD	1,507,687	0.00	500,000	0.00	500,000	0.00	500,000	0.00	
TOTAL	1,507,687	0.00	500,000	0.00	500,000	0.00	500,000	0.00	
GRAND TOTAL	\$1,507,687	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87018C
Division of Taxation		
Core - County Stock Insurance Tax Distribution		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	500,000	0	0	500,000
TRF	0	0	0	0
Total	500,000	0	0	500,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	500,000	0	0	500,000
TRF	0	0	0	0
Total	500,000	0	0	500,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Section 148.330.4, RSMo, states, "On or before the first day of September of each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in sections 135.500 to 135.529, RSMo, and sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and shall not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."

The Department of Revenue will use this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school district harmless.

3. PROGRAM LISTING (list programs included in this core funding)

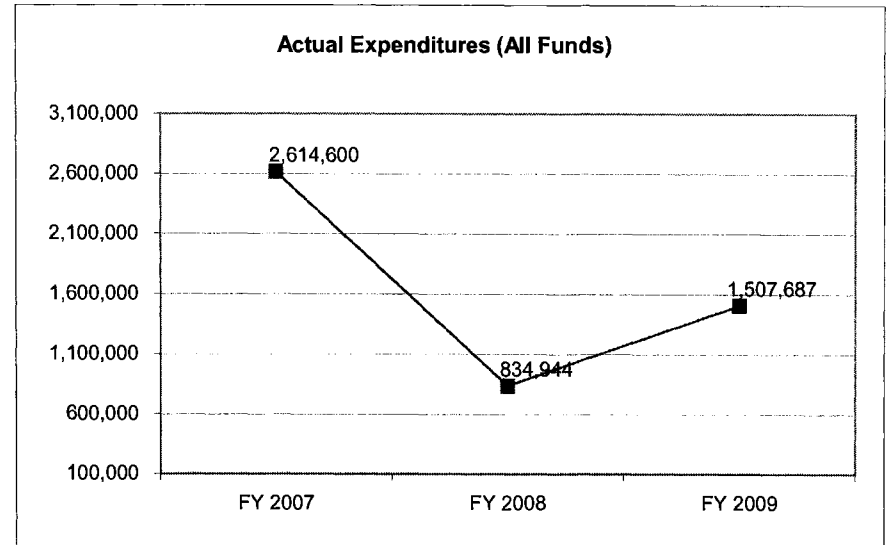
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit	87018C
Division of Taxation		
Core - County Stock Insurance Tax Distribution		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,614,600	834,950	1,507,687	500,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,614,600	834,950	1,507,687	N/A
Actual Expenditures (All Funds)	2,614,600	834,944	1,507,687	N/A
Unexpended (All Funds)	0	6	0	N/A
Unexpended, by Fund:				
General Revenue	0	6	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$2,114,600 to process the distribution.
- (2) Appropriation was increased \$334,950 to process the distribution.
- (3) Appropriation was increased \$1,007,687 to process the distribution.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
COUNTY STOCK INSURANCE TAX

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM DISTRIBUTIONS	1,507,687	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	1,507,687	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	\$1,507,687	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
GENERAL REVENUE	\$1,507,687	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	238,494	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	238,494	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	238,494	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$238,494	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

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CORE DECISION ITEM

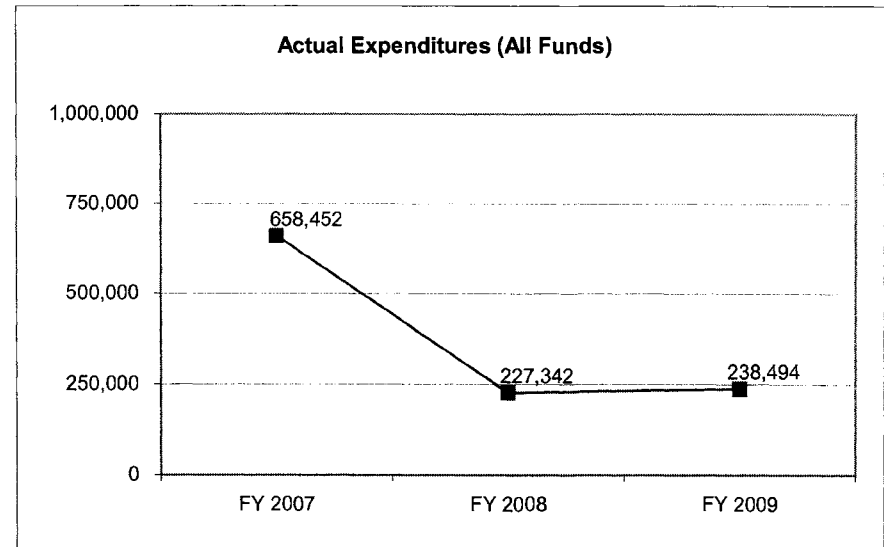
Department of Revenue					Budget Unit <u>87092C</u>				
Division of Taxation									
Core - Debt Offset Tax Credits									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	200,000	0	0	200,000	PSD	200,000	0	0	200,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	200,000	0	0	200,000 E	Total	200,000	0	0	200,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
Section 135.815, RSMo, states, "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law."									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division of Taxation	
Core - Debt Offset Tax Credits	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	675,000	250,000	275,000	200,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	675,000	250,000	275,000	N/A	
Actual Expenditures (All Funds)	658,452	227,342	238,494	N/A	
Unexpended (All Funds)	16,548	22,658	36,506	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$655,000 to process expenditures.
- (2) Appropriation was increased \$50,000 to process expenditures.
- (3) Appropriation was increased \$75,000 to process expenditures.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DEBT OFFSET TAX CREDITS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TAX CREDITS								
CORE								
REFUNDS	238,494	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	238,494	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$238,494	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$238,494	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	12,226,862	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	12,226,862	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL	12,226,862	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
GRAND TOTAL	\$12,226,862	0.00	\$11,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division of Taxation		
Core - Debt Offset Transfer		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	11,292,384	0	0	11,292,384
Total	11,292,384	0	0	11,292,384 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

The Department of Revenue requests the continuation of the "E" on this appropriation.

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	11,292,384	0	0	11,292,384
Total	11,292,384	0	0	11,292,384 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue (Department) places intercepted Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. Sections 143.782 through 143.788, RSMo, allow the Department to offset a tax refund for any debt in excess of \$25, if requested by any state or federal agency.

3. PROGRAM LISTING (list programs included in this core funding)

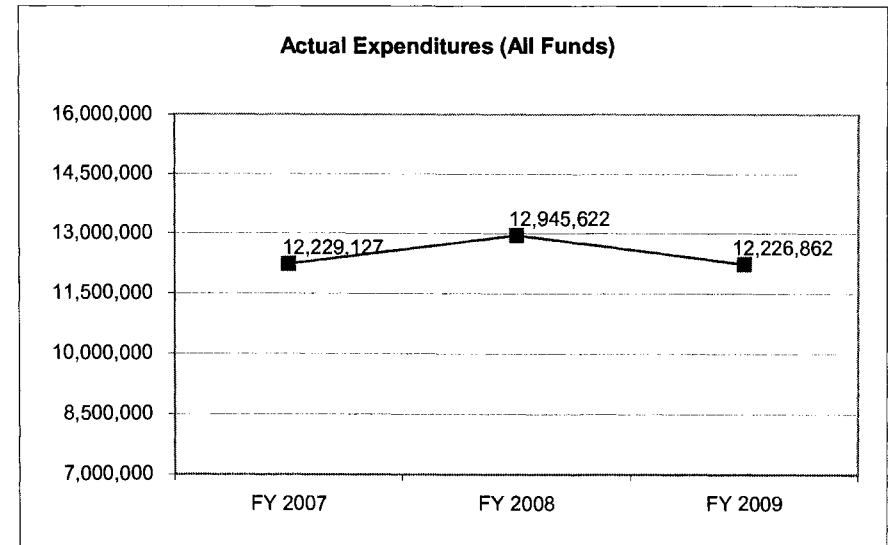
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division of Taxation	
Core - Debt Offset Transfer	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	12,292,385	13,042,384	12,226,864	11,292,384	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	12,292,385	13,042,384	12,226,864	N/A	
Actual Expenditures (All Funds)	12,229,127	12,945,622	12,226,862	N/A	
Unexpended (All Funds)	63,258	96,762	2	N/A	
Unexpended, by Fund:					
General Revenue	63,258	96,762	2	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$2,000,000 to process transfer requests.
- (2) Appropriation increased \$1,750,000 to process transfer requests.
- (3) Appropriation increased \$934,480 to process transfer requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	0.00	11,292,384	0	0	11,292,384	
DEPARTMENT CORE REQUEST							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	0.00	11,292,384	0	0	11,292,384	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	0.00	11,292,384	0	0	11,292,384	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	12,226,862	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	12,226,862	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
GRAND TOTAL	\$12,226,862	0.00	\$11,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00
GENERAL REVENUE	\$12,226,862	0.00	\$11,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	1,506,894	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	1,506,894	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL	1,506,894	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GRAND TOTAL	\$1,506,894	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00

CORE DECISION ITEM

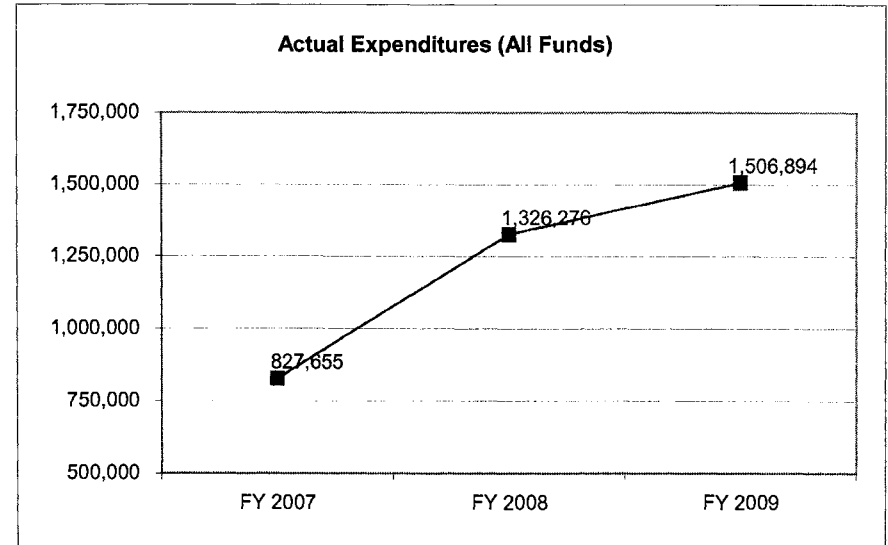
Department of Revenue					Budget Unit <u>87101C</u>				
Division of Taxation									
Core - Circuit Courts Escrow Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	505,500	0	0	505,500	TRF	505,500	0	0	505,500
Total	505,500	0	0	505,500 E	Total	505,500	0	0	505,500 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
This appropriation is used to transfer funds to the Circuit Court Escrow Fund that were offset from tax refunds to satisfy debts owed to the courts across the state. Funding of this appropriation will allow the state of Missouri to continue transferring money to the Circuit Court Escrow Fund.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division of Taxation	
Core - Circuit Courts Escrow Transfer	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	1,005,501	1,405,500	1,506,900	505,500	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	1,005,501	1,405,500	1,506,900	N/A	
Actual Expenditures (All Funds)	827,655	1,326,276	1,506,894	N/A	
Unexpended (All Funds)	177,846	79,224	6	N/A	
Unexpended, by Fund:					
General Revenue	177,846	79,224	6	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$500,000 to process transfer requests.
- (2) Appropriation increased \$900,000 to process transfer requests.
- (3) Appropriation increased \$1,001,400 to process transfer requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
DEPARTMENT CORE REQUEST							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	1,506,894	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	1,506,894	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GRAND TOTAL	\$1,506,894	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
GENERAL REVENUE	\$1,506,894	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	261,976	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
TOTAL - PD	261,976	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
TOTAL	261,976	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
Debt Offset-State Reciprocal - 1860007									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	0	0.00	0	0.00	914,119	0.00	914,119	0.00	
TOTAL - PD	0	0.00	0	0.00	914,119	0.00	914,119	0.00	
TOTAL	0	0.00	0	0.00	914,119	0.00	914,119	0.00	
GRAND TOTAL	\$261,976	0.00	\$250,000	0.00	\$1,164,119	0.00	\$1,164,119	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87098C
Division of Taxation		
Core - Debt Offset		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	250,000	250,000
TRF	0	0	0	0
Total	0	0	250,000	250,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Debt Offset Escrow (0753)
Notes: The Department of Revenue requests continuation of the "E" on this appropriation.

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	250,000	250,000
TRF	0	0	0	0
Total	0	0	250,000	250,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Debt Offset Escrow (0753)

2. CORE DESCRIPTION

The Department of Revenue (Department) places intercepted Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. Sections 143.782 through 143.788, RSMo, allow the Department to offset a tax refund for any debt in excess of \$25, if requested by any state or federal agency. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and fees and driver license fees.

3. PROGRAM LISTING (list programs included in this core funding)

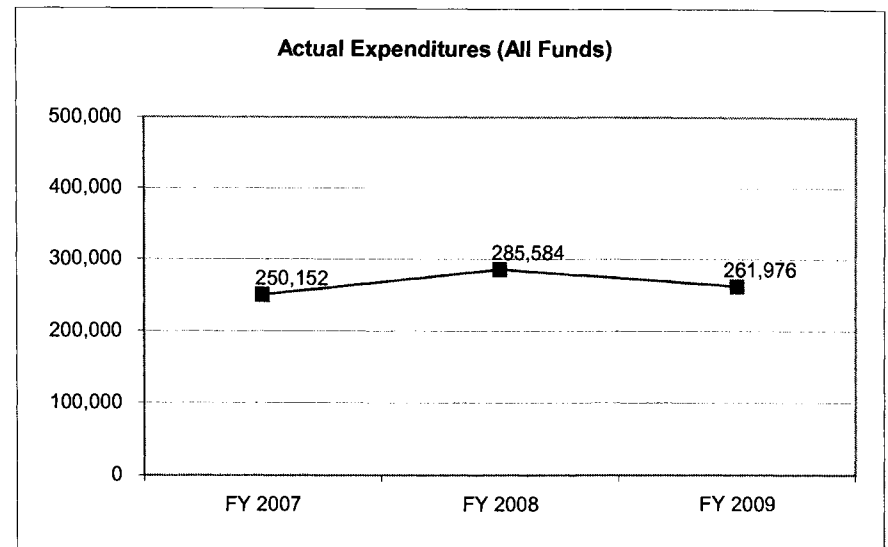
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit	87098C
Division of Taxation		
Core - Debt Offset		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	251,000	300,000	270,000	0 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	251,000	300,000	270,000	N/A
Actual Expenditures (All Funds)	250,152	285,584	261,976	N/A
Unexpended (All Funds)	848	14,416	8,024	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	848	14,416	8,024	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$1,000 to process requests.
- (2) Appropriation was increased \$50,000 to process requests.
- (3) Appropriation was increased \$30,000 to process requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DEBT OFFSET

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
REFUNDS	261,976	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - PD	261,976	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$261,976	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$261,976	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue	Budget Unit <u>87098C</u>
Division of Administration	
DI Name: Debt Offset-State Reciprocal Agreement	DI#1860007

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	914,119	914,119
TRF	0	0	0	0
Total	0	0	914,119	914,119 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Debt Offset Escrow (0753)

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	914,119	914,119
TRF	0	0	0	0
Total	0	0	914,119	914,119 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Debt Offset Escrow (0753)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input checked="" type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (Department) currently places Missouri income tax refunds in escrow on behalf of Missouri state agencies, colleges and universities, housing authorities, and the federal government seeking satisfaction of debts larger than \$25. In an attempt to increase revenue collections from delinquent taxpayers, the Department is working with other states to develop a reciprocal agreement to intercept refunds for the satisfaction of debts owed to state governments. This appropriation will allow the Department to forward intercepted amounts to the applicable states.

NEW DECISION ITEM
RANK: 6 **OF** 15

Department of Revenue	Budget Unit <u>87098C</u>
Division of Administration	
DI Name: Debt Offset-State Reciprocal Agreement	DI#1860007

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department estimated the amount of appropriation needed based on the reciprocal agreement between the state of Wisconsin and Minnesota. The state of Wisconsin referred debts totaling \$28 million to the state of Minnesota. Minnesota collected \$200,000 the first 6 months or a 0.71% semi-annual collection rate.

Below is the amount owed by state. The Department estimates it can collect approximately 1.42% in Fiscal Year 2011. The Department requests an "E" on this appropriation to ensure all intercepted amounts are forwarded to the applicable states.

	<u>Total Owed</u>	<u>Collection Rate</u>	<u>Estimated Collections</u>
Arkansas	\$6,349,607	1.42%	\$90,164.42
Iowa	\$2,614,611	1.42%	\$37,127.48
Illinois	\$18,214,101	1.42%	\$258,640.23
Kansas	\$26,728,176	1.42%	\$379,540.10
Kentucky	\$2,554,911	1.42%	\$36,279.74
Nebraska	\$1,246,469	1.42%	\$17,699.86
Oklahoma	\$6,666,672	1.42%	\$94,666.74
<u>Estimated Collections on Behalf of Other States</u>			<u>\$914,118.57</u>

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue				Budget Unit 87098C						
Division of Administration										
DI Name: Debt Offset-State Reciprocal Agreement				DI#1860007						
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.										
	Dept Req	Dept Req		Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req
	GR DOLLARS	GR	FTE	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Object Class/Job Class				DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
								0	0.0	
								0	0.0	
Total PS	0		0.0	0	0.0	0	0.0	0	0.0	0
								0		
								0		
Total EE	0			0		0		0		0
Program Distributions						914,119		914,119		
Total PSD	0			0		914,119		914,119		0
Transfers										
Total TRF	0			0		0		0		0
Grand Total	0		0.0	0	0.0	914,119	0.0	914,119	0.0	0

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue				Budget Unit <u>87098C</u>					
Division of Administration									
DI Name: Debt Offset-State Reciprocal Agreement				DI#1860007					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions					914,119		914,119		
Total PSD	0		0		914,119		914,119		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	914,119	0.0	914,119	0.0	0

NEW DECISION ITEM
RANK: 6 **OF** 15

Department of Revenue	Budget Unit <u>87098C</u>
Division of Administration	
DI Name: Debt Offset-State Reciprocal Agreement	DI#1860007

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
 Debt Offset Collections

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
Department of Revenue	\$11,652,418	\$14,278,001	\$13,520,012
Other State Agencies	\$11,487,114	\$11,906,110	\$12,024,750
Colleges/Universities	\$1,317,585	\$1,075,784	\$1,995,829
IRS	\$2,236,252	\$2,285,031	\$1,653,506
Total	<u>\$26,693,369</u>	<u>\$29,544,926</u>	<u>\$29,194,097</u>

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 6

OF 15

Department of Revenue

Budget Unit 87098C

Division of Administration

DI Name: Debt Offset-State Reciprocal Agreement	DI#1860007
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7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
Debt Offset-State Reciprocal - 1860007								
REFUNDS	0	0.00	0	0.00	914,119	0.00	914,119	0.00
TOTAL - PD	0	0.00	0	0.00	914,119	0.00	914,119	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$914,119	0.00	\$914,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$914,119	0.00	\$914,119	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
FUND TRANSFERS								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87093C</u>				
Division of Taxation									
Core - School District Trust Fund Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000	TRF	0	0	2,500,000	2,500,000
Total	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>2,500,000</u>	Total	<u>0</u>	<u>0</u>	<u>2,500,000</u>	<u>2,500,000</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: School District Trust Fund (0688)					Other Funds: School District Trust Fund (0688)				
2. CORE DESCRIPTION									
<p>The Department of Revenue (Department) requests \$2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The Department designates one cent of the dollar of the sales/use collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue

Division of Taxation

Core - School District Trust Fund Transfer

Budget Unit

87093C

4. FINANCIAL HISTORY

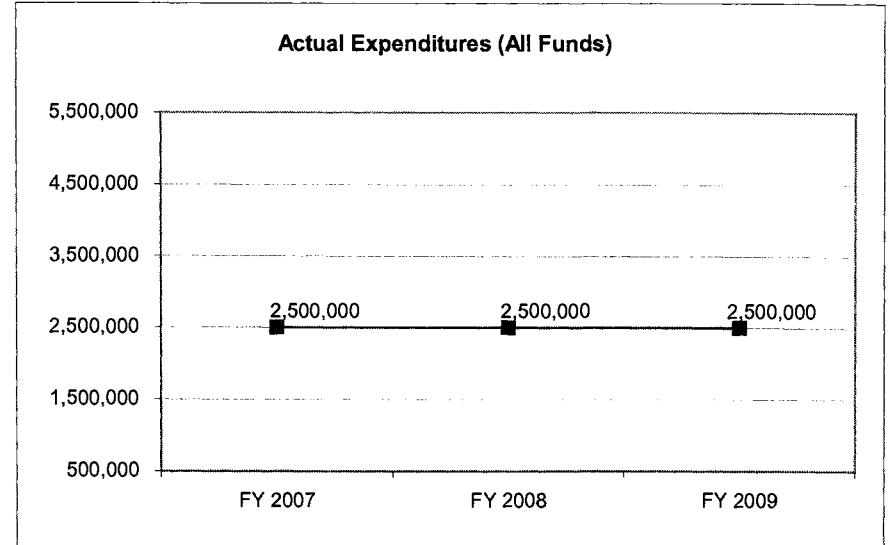
	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

Actual Expenditures (All Funds)

Fiscal Year	Actual Expenditures (All Funds)
FY 2007	2,500,000
FY 2008	2,500,000
FY 2009	2,500,000

Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
SCHOOL DIST TRUST FND TRANSFE

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$271,769	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

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CORE DECISION ITEM

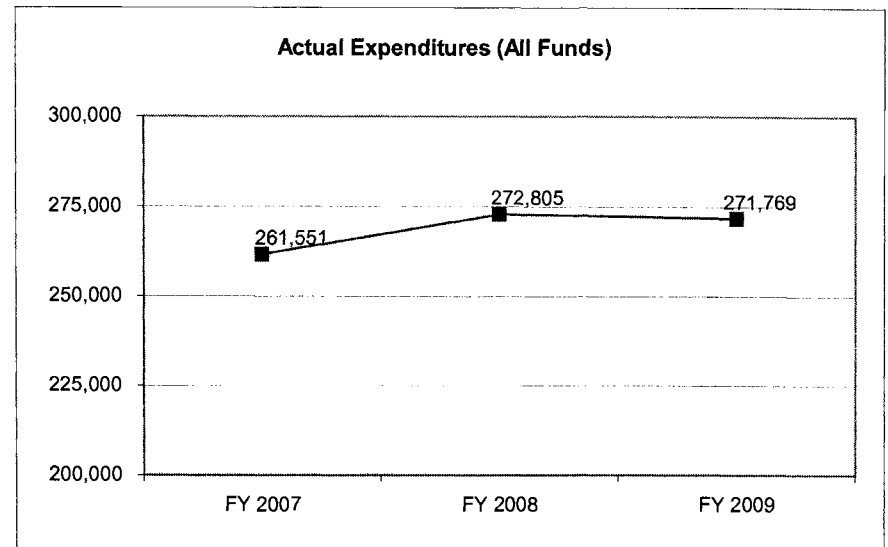
Department of Revenue					Budget Unit <u>87094C</u>				
Division of Taxation									
Core - Parks Sales Tax Fund Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	240,000	240,000	TRF	0	0	240,000	240,000
Total	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>240,000</u> E	Total	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>240,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Park Sales Tax Fund (0613) The Department of Revenue requests the continuation of the "E" on this appropriation.					Other Funds: Park Sales Tax Fund (0613)				
2. CORE DESCRIPTION									
The Department of Revenue (Department) collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer funds from the Parks Sales Tax Fund to the credit of the General Revenue Fund.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division of Taxation		
Core - Parks Sales Tax Fund Transfer		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	265,000	272,806	271,770	240,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	265,000	272,806	271,770	N/A	
Actual Expenditures (All Funds)	261,551	272,805	271,769	N/A	
Unexpended (All Funds)	3,449	1	1	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	3,449	1	1	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$25,000 to process transfers.
- (2) Appropriation was increased \$32,806 to process transfers.
- (3) Appropriation was increased \$31,770 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
PARK SALES TAX FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX FUND								
CORE								
TRANSFERS OUT	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$271,769	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$271,769	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALES TAX FUND								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$271,769	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

CORE DECISION ITEM

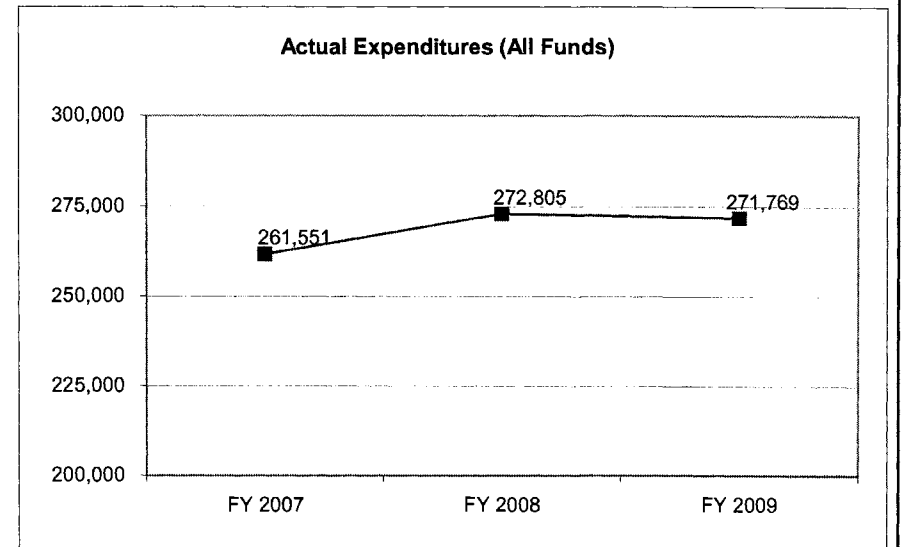
Department of Revenue					Budget Unit <u>87096C</u>				
Division of Taxation									
Core - Soil and Water Sales Tax Fund Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	240,000	240,000	TRF	0	0	240,000	240,000
Total	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>240,000</u> E	Total	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>240,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Soil and Water Sales Tax Fund (0614) The Department of Revenue requests the continuation of the "E" on this appropriation.					Other Funds: Soil and Water Sales Tax Fund (0614)				
2. CORE DESCRIPTION									
The Department of Revenue (Department) collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer funds from the Soil and Water Sales Tax Fund to the credit of the General Revenue Fund for the cost of collection.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87096C
Division of Taxation		
Core - Soil and Water Sales Tax Fund Transfer		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	265,000	272,806	271,770	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	265,000	272,806	271,770	N/A
Actual Expenditures (All Funds)	261,551	272,805	271,769	N/A
Unexpended (All Funds)	3,449	1	1	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	3,449	1	1	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$25,000 to process transfers.
- (2) Appropriation was increased \$32,806 to process transfers.
- (3) Appropriation was increased \$31,770 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE SOIL & WATER SALES TAX FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALES TAX FUND								
CORE								
TRANSFERS OUT	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	271,769	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$271,769	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$271,769	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
ST SUPPL DOWNTOWN DVLP TRF									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	81,620	0.00	3,240,450	0.00	3,240,450	0.00	1,240,450	0.00	0.00
TOTAL - TRF	81,620	0.00	3,240,450	0.00	3,240,450	0.00	1,240,450	0.00	0.00
TOTAL	81,620	0.00	3,240,450	0.00	3,240,450	0.00	1,240,450	0.00	0.00
MODESA Funding Increase - 1860009									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	96,900	0.00	0	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	96,900	0.00	0	0.00	0.00
TOTAL	0	0.00	0	0.00	96,900	0.00	0	0.00	0.00
GRAND TOTAL	\$81,620	0.00	\$3,240,450	0.00	\$3,337,350	0.00	\$1,240,450	0.00	0.00

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CORE DECISION ITEM

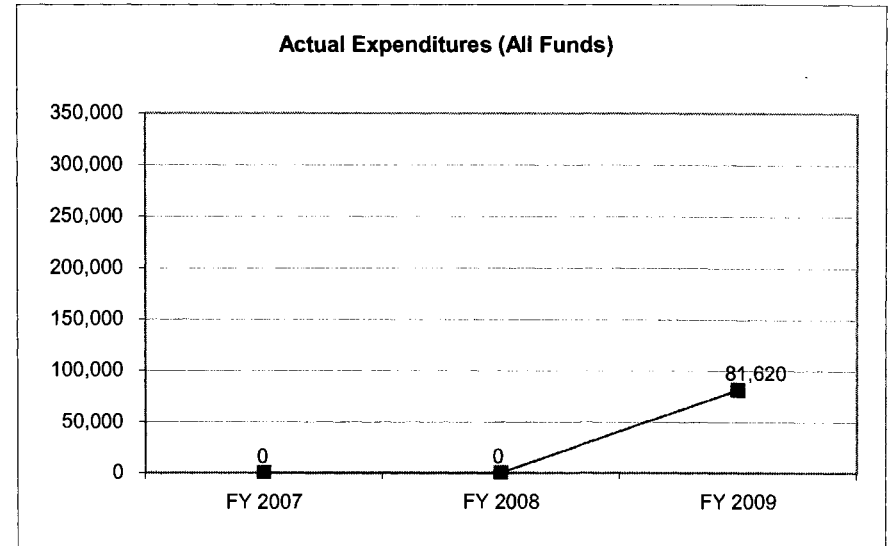
Department of Revenue _____					Budget Unit <u>87095C</u>				
Division of Taxation _____									
Core - State Supplemental Downtown Development Transfer _____									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	3,240,450	0	0	3,240,450	TRF	1,240,450	0	0	1,240,450
Total	3,240,450	0	0	3,240,450	Total	1,240,450	0	0	1,240,450
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>This appropriation is used to transfer funds to the State Supplemental Downtown Development Fund. Section 99.963 RSMo, states "the department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects to the treasurer for deposit in the state supplemental downtown development fund". The Missouri Department of Economic Development administers the programs and calculates the amount of the transfer.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87095C
Division of Taxation		
Core - State Supplemental Downtown Development Transfer		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	0	2,741,000	3,146,400	3,240,450
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	2,741,000	3,146,400	N/A
Actual Expenditures (All Funds)	0	0	81,620	N/A
Unexpended (All Funds)	0	2,741,000	3,064,780	N/A
Unexpended, by Fund:				
General Revenue	0	2,741,000	3,064,780	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
ST SUPPL DOWNTOWN DVLP TRF**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	3,240,450	0	0	3,240,450	
	Total	0.00	3,240,450	0	0	3,240,450	
DEPARTMENT CORE REQUEST							
	TRF	0.00	3,240,450	0	0	3,240,450	
	Total	0.00	3,240,450	0	0	3,240,450	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	[#1871] TRF	0.00	(2,000,000)	0	0	(2,000,000)	State Supplemental Downtown Development Fund Transfer
NET GOVERNOR CHANGES		0.00	(2,000,000)	0	0	(2,000,000)	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	1,240,450	0	0	1,240,450	
	Total	0.00	1,240,450	0	0	1,240,450	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
TRANSFERS OUT	81,620	0.00	3,240,450	0.00	3,240,450	0.00	1,240,450	0.00
TOTAL - TRF	81,620	0.00	3,240,450	0.00	3,240,450	0.00	1,240,450	0.00
GRAND TOTAL	\$81,620	0.00	\$3,240,450	0.00	\$3,240,450	0.00	\$1,240,450	0.00
GENERAL REVENUE	\$81,620	0.00	\$3,240,450	0.00	\$3,240,450	0.00	\$1,240,450	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue	Budget Unit <u>87095C</u>
Division: Administration	
DI Name: MODESA Spending Authority Increase	DI# 1860009

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	96,900	0	0	96,900
Total	96,900	0	0	96,900
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Funding Increase</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Missouri Downtown Economic Stimulus Act (MODESA) captures state economic activity taxes generated as a result of planned redevelopment activities within a prescribed area. For the MODESA program it must be within the recognized central business district. The net new taxes generated are captured in accordance with the law, for approved projects, and used to pay the debt service on bonds issued for eligible redevelopment costs. Those costs include public infrastructure necessary to generate reuse of the properties.

Active Projects:

Kansas City Live! - Restore/rebuild an eight city block, approximately 425,000 sq. feet in the south central part of downtown Kansas City to consist of specialty retail establishment and loft housing.

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue	Budget Unit 87095C
Division: Administration	
DI Name: MODESA Spending Authority Increase	DI# 1860009

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department of Economic Development is requesting additional funds in the MODESA program to cover obligated costs for the current project utilizing the program. The current core in the MODESA program is \$3,240,450. The projected amount needed for FY2011 is \$3,337,350 so an amount of \$96,900 is needed to bridge the difference between the projected obligations and the current core amount. MODESA requires a General Revenue transfer into the MODESA Fund (0766). The Department of Revenue is responsible for the transfer appropriation.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Budget Object Class/Job Class									
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	96,900						96,900		
Total TRF	96,900		0		0		96,900		0
Grand Total	96,900	0.0	0	0.0	0	0.0	96,900	0.0	0

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue				Budget Unit 87095C					
Division: Administration									
DI Name: MODESA Spending Authority Increase				DI# 1860009					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue
Division: Administration
DI Name: MODESA Spending Authority Increase DI# 1860009

Budget Unit 87095C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The effectiveness measure for the MODESA program can be found in the MODESA Core.

6b. Provide an efficiency measure.

The efficiency measure for the MODESA program can be found in the MODESA Core.

6c. Provide the number of clients/individuals served, if applicable.

The number of clients served by the MODESA program can be found in the MODESA Core.

6d. Provide a customer satisfaction measure, if available.

NA

NEW DECISION ITEM

RANK: 14 **OF** 15

Department of Revenue	Budget Unit <u>87095C</u>
Division: Administration	
DI Name: MODESA Spending Authority Increase	DI# 1860009

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The DED works closely with the communities and MODESA project coordinators in order to ensure these projects are completed and within the funding limits. This includes tracking the estimated build-out period, as well as adjusting the budget requests to reflect updated increment estimates if less than the amount obligated by contract.

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ST SUPPL DOWNTOWN DVLP TRF								
MODESA Funding Increase - 1860009								
TRANSFERS OUT	0	0.00	0	0.00	96,900	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	96,900	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$96,900	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$96,900	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
DOWNTOWN REVITAL PRESER TRF									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	134,805	0.00	134,805	0.00	134,805	0.00	0.00
TOTAL - TRF	0	0.00	134,805	0.00	134,805	0.00	134,805	0.00	0.00
TOTAL	0	0.00	134,805	0.00	134,805	0.00	134,805	0.00	0.00
Downtown Revitalization Incr. - 1860010									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	15,195	0.00	15,195	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	15,195	0.00	15,195	0.00	0.00
TOTAL	0	0.00	0	0.00	15,195	0.00	15,195	0.00	0.00
GRAND TOTAL	\$0	0.00	\$134,805	0.00	\$150,000	0.00	\$150,000	0.00	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87099C
Division of Taxation		
Core - Downtown Revitalization Preservation Transfer		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	134,805	0	0	134,805
Total	134,805	0	0	134,805
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	134,805	0	0	134,805
Total	134,805	0	0	134,805
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 99.1092(2) RSMo, states that the Department of Revenue (Department) shall annually submit the first \$15 million of other net new revenues generated by the re-development projects to the treasurer for deposit in the Downtown Revitalization Preservation Fund. The Missouri Department of Economic Development notifies the Department of potential transfers.

3. PROGRAM LISTING (list programs included in this core funding)

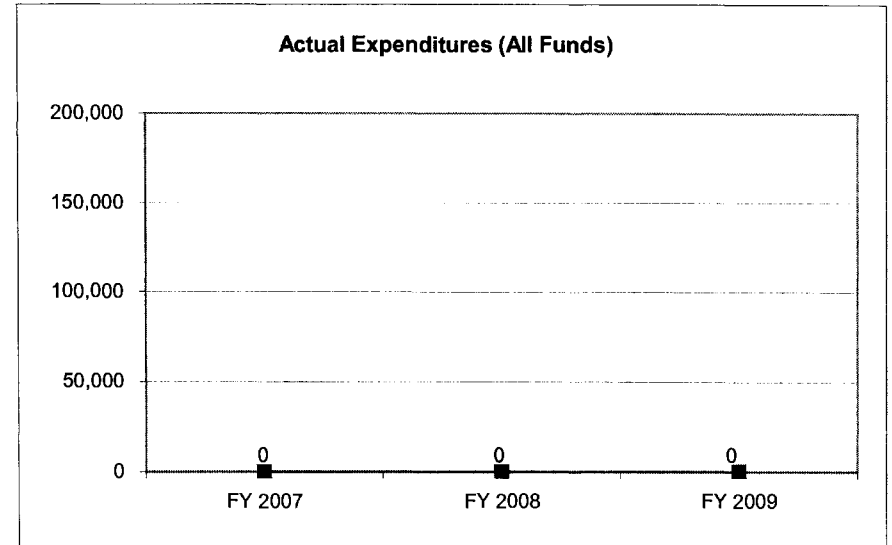
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit	87099C
Division of Taxation		
Core - Downtown Revitalization Preservation Transfer		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	0	0	100,000	134,805
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	100,000	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	100,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DOWNTOWN REVITAL PRESER TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	134,805	0	0	134,805	
	Total	0.00	134,805	0	0	134,805	
DEPARTMENT CORE REQUEST							
	TRF	0.00	134,805	0	0	134,805	
	Total	0.00	134,805	0	0	134,805	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	134,805	0	0	134,805	
	Total	0.00	134,805	0	0	134,805	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOWNTOWN REVITAL PRESER TRF								
CORE								
TRANSFERS OUT	0	0.00	134,805	0.00	134,805	0.00	134,805	0.00
TOTAL - TRF	0	0.00	134,805	0.00	134,805	0.00	134,805	0.00
GRAND TOTAL	\$0	0.00	\$134,805	0.00	\$134,805	0.00	\$134,805	0.00
GENERAL REVENUE	\$0	0.00	\$134,805	0.00	\$134,805	0.00	\$134,805	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue	Budget Unit
Division of Administration	
DI Name: Downtown Revitalization Preservation Spending Authority Increase	DI# 1860010

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	15,195	0	0	15,195
Total	15,195	0	0	15,195
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	15,195	0	0	15,195
Total	15,195	0	0	15,195
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: Funding Increase	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Downtown Revitalization Preservation Program (better known as MODESA Lite) is authorized in §99.1080 to 99.1092, RSMo. It allows a portion of the new state and local taxes created by a redevelopment project to be diverted to fund eligible public infrastructure projects, along with related costs for a period of 25 years. Net new taxes generated because of the redevelopment project are captured and diverted to pay the debt service on bonds issued to fund the project. The purpose of the program is to facilitate the redevelopment of downtown areas and the creation of jobs by providing essential public infrastructure.

New Active Project:

Hannibal/Clemens Project - Renovation of historic Samuel Clemens Field in Hannibal to host a summer collegiate team and other sporting and entertainment events.

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue				Budget Unit																																																																																																																													
Division of Administration																																																																																																																																	
DI Name: Downtown Revitalization Preservation Spending Authority Increase				DI# 1860010																																																																																																																													
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>The Missouri Department of Economic Development is requesting additional funds in the Downtown Revitalization and Preservation Program to cover obligated costs for the current projects utilizing the program. The current core in the Downtown Revitalization Preservation Program is \$134,805. The projected amount needed for FY2011 is \$150,000 so an amount of \$15,195 is needed to bridge the difference between the projected obligations and the current core amount. The Downtown Revitalization Preservation Program requires a General Revenue transfer into the Downtown Revitalization Preservation fund (0907). The Department of Revenue is responsible for the transfer.</p>																																																																																																																																	
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Budget Object Class/Job Class</th> <th style="text-align: center;">Dept Req GR DOLLARS</th> <th style="text-align: center;">Dept Req GR FTE</th> <th style="text-align: center;">Dept Req FED DOLLARS</th> <th style="text-align: center;">Dept Req FED FTE</th> <th style="text-align: center;">Dept Req OTHER DOLLARS</th> <th style="text-align: center;">Dept Req OTHER FTE</th> <th style="text-align: center;">Dept Req TOTAL DOLLARS</th> <th style="text-align: center;">Dept Req TOTAL FTE</th> <th style="text-align: center;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Program Distributions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers</td> <td style="text-align: right;">15,195</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">15,195</td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;">15,195</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">15,195</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">15,195</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">15,195</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>										Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS								0	0.0									0	0.0		Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0								0										0			Total EE	0		0		0		0		0	Program Distributions							0			Total PSD	0		0		0		0		0	Transfers	15,195						15,195			Total TRF	15,195		0		0		15,195		0	Grand Total	15,195	0.0	0	0.0	0	0.0	15,195	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																								
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Grand Total	15,195	0.0	0	0.0	0	0.0	15,195	0.0	0																																																																																																																								

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue				Budget Unit					
Division of Administration									
DI Name: Downtown Revitalization Preservation Spending Authority Increase				DI# 1860010					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	15,195						15,195		
Total TRF	15,195		0		0		15,195		0
Grand Total	15,195	0.0	0	0.0	0	0.0	15,195	0.0	0

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue	Budget Unit
Division of Administration	
DI Name: Downtown Revitalization Preservation Spending Authority Increase	DI# 1860010

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The effectiveness measure for DRPP can be found on the Core Decision Item.

6b. Provide an efficiency measure.

The efficiency measure for DRPP can be found on the Core Decision Item.

6c. Provide the number of clients/individuals served, if applicable.

The number of clients served by the DRPP program can be found on the Core Decision Item.

6d. Provide a customer satisfaction measure, if available.

NA

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue	Budget Unit
Division of Administration	
DI Name: Downtown Revitalization Preservation Spending Authority Increase	DI# 1860010

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The DED works closely with the communities and DRPP project coordinators in order to ensure these projects are completed and within the funding limits. This includes tracking the estimated build-out period, as well as adjusting the budget requests to reflect updated increment estimates if less than the amount obligated by contract.

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOWNTOWN REVITAL PRESER TRF								
Downtown Revitalization Incr. - 1860010								
TRANSFERS OUT	0	0.00	0	0.00	15,195	0.00	15,195	0.00
TOTAL - TRF	0	0.00	0	0.00	15,195	0.00	15,195	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$15,195	0.00	\$15,195	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$15,195	0.00	\$15,195	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOSIRA TRANSFER								
MOSIRA Transfer - 0101 - 1860025								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00

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im_disummary

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87103C</u>
Division of Administration	
DI Name: MOSIRA-Transfer Authority	DI# 1860025

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	0
Total	1	0	0	0 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
--------------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
Total	1	0	0	1 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
--------------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input checked="" type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This transfer appropriation will be used to transfer funds from General Revenue to the Missouri Technology Investment Fund as part of the Missouri Science and Innovation Reinvestment Act (MOSIRA). MOSIRA will be administered by the Department of Economic Development

The purpose of the Missouri Science and Innovation Reinvestment Act ("MOSIRA") legislation is to foster economic growth through a strategic, long-term focus on high-growth industries that create high-paying jobs. The legislation will create a stable, on-going funding mechanism so that a small portion of growth in the science and innovation industry is reinvested in order to build an entrepreneurial infrastructure in that industry. MOSIRA will promote Missouri as a high-tech entrepreneurial hub by leveraging Missouri's tremendous research base and transforming those discoveries into high-paying, next-generation jobs.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	87103C
Division of Administration		
DI Name: MOSIRA-Transfer Authority	DI#	1860025

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department of Revenue is responsible for transferring funds from General Revenue to the Missouri Technology Investment Fund. The Department of Economic Development (DED) is responsible for administering the program and the request for spending authority from the Missouri Technology Investment Fund can be found in DED's budget request.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers	<u>1 E</u>				<u>0</u>				
Total TRF	<u>1</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>1</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue				Budget Unit <u>87103C</u>					
Division of Administration									
DI Name: MOSIRA-Transfer Authority				DI# 1860025					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers	<u>1</u>						<u>1</u>		
Total TRF	<u>1</u>		<u>0</u>		<u>0</u>		<u>1</u>		<u>0</u>
Grand Total	<u>1</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>1</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue _____
Division of Administration _____
DI Name: MOSIRA-Transfer Authority DI# 1860025

Budget Unit 87103C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
N/A

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOSIRA TRANSFER								
MOSIRA Transfer - 0101 - 1860025								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	1	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	368,038	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	368,038	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL	368,038	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	\$368,038	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87100C</u>						
Division of Taxation											
Core - Income Tax Check-Off Transfers											
1. CORE FINANCIAL SUMMARY											
	FY 2011 Budget Request					FY 2011 Governor's Recommendation					
	GR	Federal	Other	Total		GR	Fed	Other	Total		
PS	0	0	0	0	PS	0	0	0	0		
EE	0	0	0	0	EE	0	0	0	0		
PSD	0	0	0	0	PSD	0	0	0	0		
TRF	396,000	0	0	396,000	TRF	396,000	0	0	396,000		
Total	<u>396,000</u>	<u>0</u>	<u>0</u>	<u>396,000 E</u>	Total	<u>396,000</u>	<u>0</u>	<u>0</u>	<u>396,000 E</u>		
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00		
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0		
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						
Other Funds: See Core Description below. The Department of Revenue requests the continuation of the "E" on this appropriation.					Other Funds: See Core Description below.						
2. CORE DESCRIPTION											
<p>Sections 143.1000 through 143.1025 RSMo, allow any individual or corporation entitled to a tax refund to designate \$2 or more on a single return or \$4 or more on a combined return to the trust funds indicated below. The Department of Revenue (Department) collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department request a mechanism to transfer funds from the General Revenue Fund to the designated trust funds.</p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%;"> Division of Aging Elderly Home-Delivered Meals Trust Fund (0296) Children's Trust Fund (0694) Workers' Memorial Fund (0895) ALS Lou Gehrig's Disease (0703) Muscular Dystrophy Association (0707) National Multiple Sclerosis Society (0709) American Heart Association (0714) Missouri Public Service Health Fund (0298) Childhood Lead Testing Fund (0899) Breast Cancer Awareness Fund (0915) </td> <td style="vertical-align: top; width: 50%;"> Veterans' Trust Fund (0579) National Guard Trust Fund (0900) American Cancer Society Heartland Division, Inc. (0700) American Lung Association of Missouri (0704) Arthritis Foundation (0708) American Diabetes Association Gateway Area (0713) March of Dimes (0716) After School Retreat Reading and Assessment (0732) Missouri Military Family Relief Fund (0719) </td> </tr> </table>										Division of Aging Elderly Home-Delivered Meals Trust Fund (0296) Children's Trust Fund (0694) Workers' Memorial Fund (0895) ALS Lou Gehrig's Disease (0703) Muscular Dystrophy Association (0707) National Multiple Sclerosis Society (0709) American Heart Association (0714) Missouri Public Service Health Fund (0298) Childhood Lead Testing Fund (0899) Breast Cancer Awareness Fund (0915)	Veterans' Trust Fund (0579) National Guard Trust Fund (0900) American Cancer Society Heartland Division, Inc. (0700) American Lung Association of Missouri (0704) Arthritis Foundation (0708) American Diabetes Association Gateway Area (0713) March of Dimes (0716) After School Retreat Reading and Assessment (0732) Missouri Military Family Relief Fund (0719)
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296) Children's Trust Fund (0694) Workers' Memorial Fund (0895) ALS Lou Gehrig's Disease (0703) Muscular Dystrophy Association (0707) National Multiple Sclerosis Society (0709) American Heart Association (0714) Missouri Public Service Health Fund (0298) Childhood Lead Testing Fund (0899) Breast Cancer Awareness Fund (0915)	Veterans' Trust Fund (0579) National Guard Trust Fund (0900) American Cancer Society Heartland Division, Inc. (0700) American Lung Association of Missouri (0704) Arthritis Foundation (0708) American Diabetes Association Gateway Area (0713) March of Dimes (0716) After School Retreat Reading and Assessment (0732) Missouri Military Family Relief Fund (0719)										

CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division of Taxation		
Core - Income Tax Check-Off Transfers		

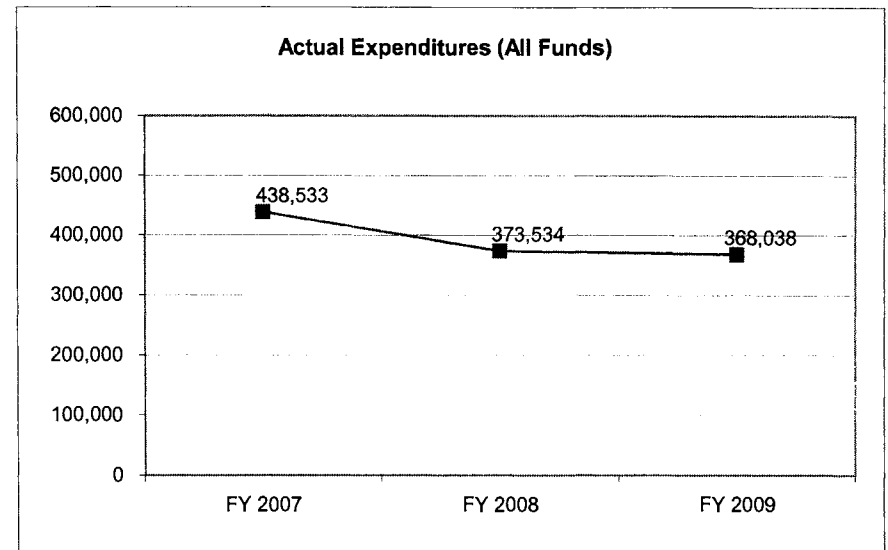
3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	552,369	396,000	396,000	396,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	552,369	396,000	396,000	N/A
Actual Expenditures (All Funds)	438,533	373,534	368,038	N/A
Unexpended (All Funds)	113,836	22,466	27,962	N/A
Unexpended, by Fund:				
General Revenue	113,836	22,466	27,962	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation increased \$156,369 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	368,038	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	368,038	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	\$368,038	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
GENERAL REVENUE	\$368,038	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS								
ELDERLY HOME-DELIVER MEALS TRU	118	0.00	2,831	0.00	2,831	0.00	2,831	0.00
MO PUBLIC HEALTH SERVICES	0	0.00	202	0.00	202	0.00	202	0.00
VETERANS TRUST FUND	174	0.00	1,985	0.00	1,985	0.00	1,985	0.00
CHILDREN'S TRUST	748	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMER CANCER SOC, HEARTLAND DIV	31	0.00	250	0.00	250	0.00	250	0.00
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN LUNG ASSOC OF MO	0	0.00	250	0.00	250	0.00	250	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
ARTHRITIS FOUNDATION	149	0.00	250	0.00	250	0.00	250	0.00
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00
MISSOURI MILITARY FAMILY RELIE	59	0.00	250	0.00	250	0.00	250	0.00
AFT SCH READ & ASSESS GRANT PR	0	0.00	250	0.00	250	0.00	250	0.00
WORKERS MEMORIAL	189	0.00	250	0.00	250	0.00	250	0.00
CHILDHOOD LEAD TESTING	119	0.00	250	0.00	250	0.00	250	0.00
NATIONAL GUARD TRUST	71	0.00	651	0.00	651	0.00	651	0.00
BREAST CANCER AWARENESS TRUST	2,572	0.00	250	0.00	250	0.00	250	0.00
TOTAL - TRF	4,230	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	4,230	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$4,230	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87105C</u>				
Division of Taxation									
Core - Check-off Erroneously Deposited Transfers									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	13,669	13,669	TRF	0	0	13,669	13,669
Total	<u>0</u>	<u>0</u>	<u>13,669</u>	<u>13,669 E</u>	Total	<u>0</u>	<u>0</u>	<u>13,669</u>	<u>13,669 E</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: See Core Description below. The Department of Revenue requests the continuation of the "E" on this appropriation.					Other Funds: See Core Description below.				
2. CORE DESCRIPTION									
The Department of Revenue (Department) transfers collections from check-off designations to various funds. The Department requests a mechanism to allow a reverse transfer from the various funds below to the General Revenue Fund for revised or erroneous transfers.									
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)					Veterans' Trust Fund (0579)				
Children's Trust Fund (0694)					National Guard Trust Fund (0900)				
Workers' Memorial Fund (0895)					American Cancer Society Heartland Division, Inc. (0700)				
ALS Lou Gehrig's Disease (0703)					American Lung Association of Missouri (0704)				
Muscular Dystrophy Association (0707)					Arthritis Foundation (0708)				
National Multiple Sclerosis Society (0709)					American Diabetes Association Gateway Area (0713)				
American Heart Association (0714)					March of Dimes (0716)				
Missouri Public Service Health Fund (0298)					After School Retreat Reading and Assessment (0732)				
Childhood Lead Testing Fund (0899)					Missouri Military Family Relief Fund (0719)				
Breast Cancer Awareness Fund (0915)									

CORE DECISION ITEM

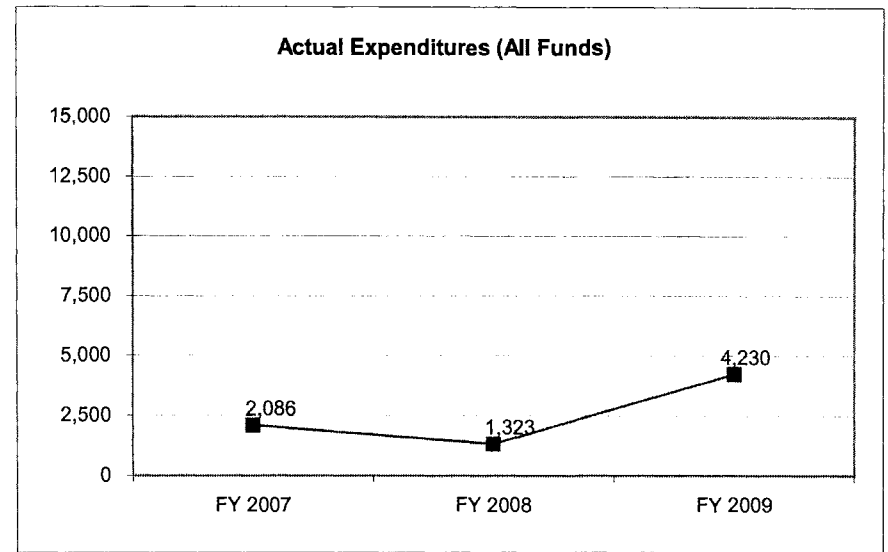
Department of Revenue	Budget Unit	87105C
Division of Taxation		
Core - Check-off Erroneously Deposited Transfers		

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	13,669	13,669	13,669	N/A
Actual Expenditures (All Funds)	2,086	1,323	4,230	N/A
Unexpended (All Funds)	11,583	12,346	9,439	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	11,583	12,346	9,439	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	4,230	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	4,230	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$4,230	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$4,230	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
AMER CANCER SOC, HEARTLAND DIV	8,755	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ALS LOU GEHRIG'S DISEASE	3,630	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN LUNG ASSOC OF MO	872	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MUSCULAR DYSTROPHY ASSOCIATION	1,027	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ARTHRITIS FOUNDATION	1,343	0.00	2,500	0.00	2,500	0.00	2,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	4,184	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMER DIABETES ASSN GATEWAY ARE	4,354	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN HEART ASSOCIATION	3,101	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MARCH OF DIMES	3,080	0.00	3,500	0.00	3,500	0.00	3,500	0.00
BREAST CANCER AWARENESS TRUST	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	30,346	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL	30,346	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	\$30,346	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00

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CORE DECISION ITEM

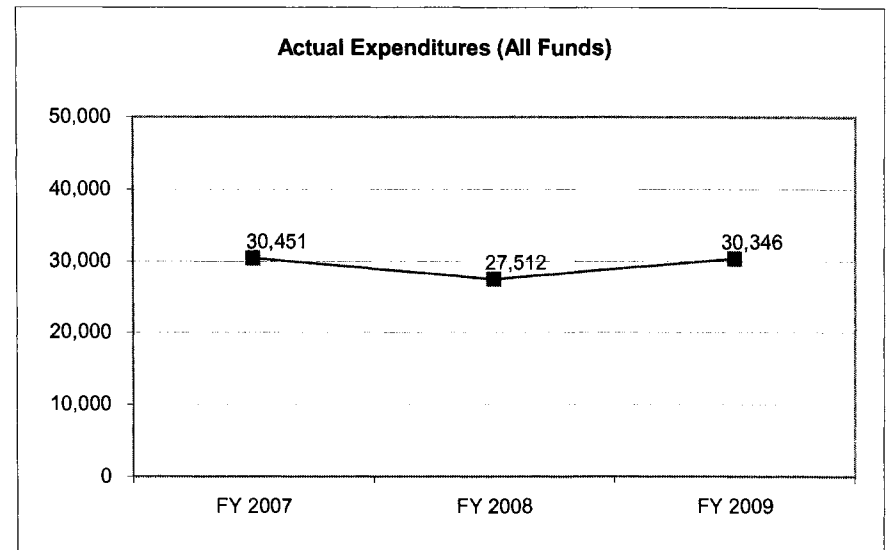
Department of Revenue	Budget Unit <u>87106C</u>
Division of Taxation	
Core - Income Tax Check-off Distributions	

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	31,500	31,500	31,500	31,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	31,500	31,500	31,500	N/A
Actual Expenditures (All Funds)	30,451	27,512	30,346	N/A
Unexpended (All Funds)	1,049	3,988	1,154	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,049	3,988	1,154	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	30,346	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL - PD	30,346	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	\$30,346	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$30,346	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - TRF	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$0	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00

CORE DECISION ITEM

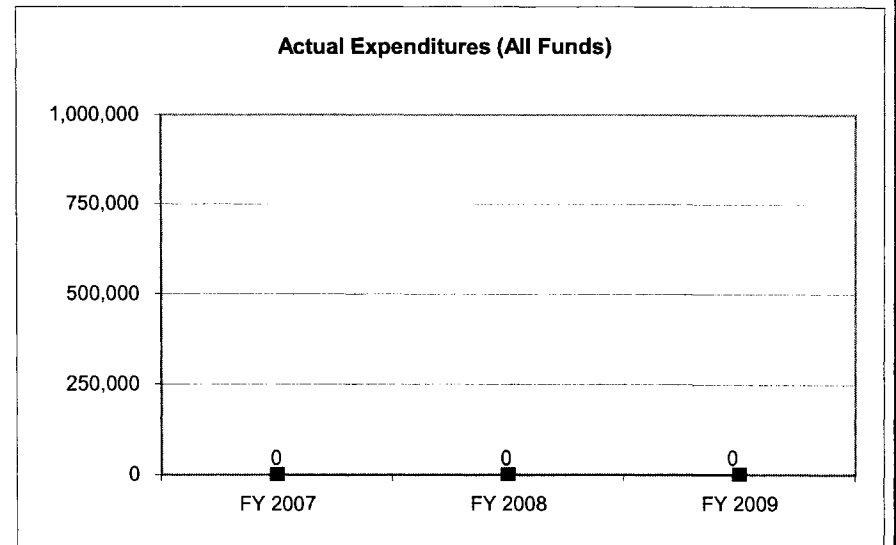
Department of Revenue					Budget Unit <u>87110C</u>				
Division of Administration									
Core - DOR Information Fund Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	250,000	250,000	TRF	0	0	250,000	250,000
Total	0	0	250,000	250,000 E	Total	0	0	250,000	250,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Information Fund (0619)					Other Funds: DOR Information Fund (0619)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (Department), at the end of each state fiscal year, determines the amount that the State Treasurer is to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to subdivision (1) of Section 32.067, RSMo. The following is used to determine the amount transferred.</p> <p>The amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in subdivision (1) of Section 32.067, RSMo, equals the request for transfer sent to the State Treasurer for a transfer from the DOR Information Fund to the State Highways and Transportation Department Fund.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
Core - DOR Information Fund Transfer	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	975,000	975,000	250,000	250,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	975,000	975,000	250,000	N/A	
Actual Expenditures (All Funds)	0	0	0	N/A	
Unexpended (All Funds)	975,000	975,000	250,000	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	975,000	975,000	250,000	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

Under a Memorandum of Understanding between the Department of Revenue (Department) and the Missouri Department of Transportation, the Department may forego the transfer to the State Highways and Transportation Department Fund until May, 31, 2011.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - TRF	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$0	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	535,781,119	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	535,781,119	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	535,781,119	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$535,781,119	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

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CORE DECISION ITEM

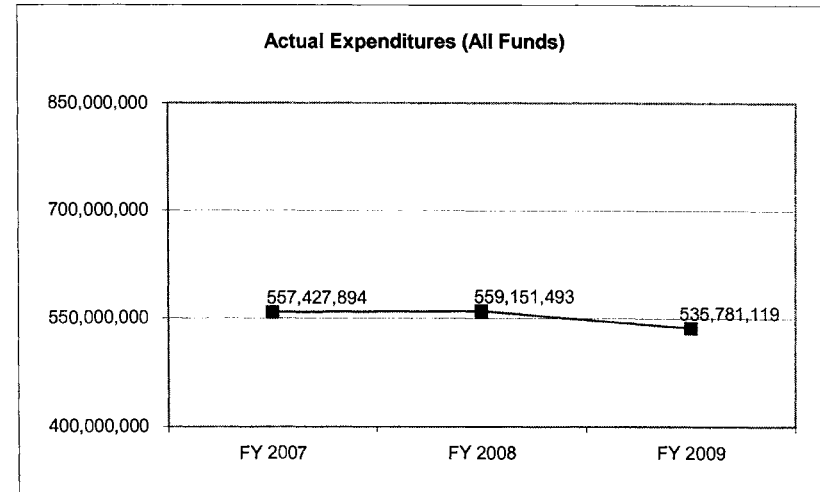
Department of Revenue					Budget Unit <u>87120C</u>				
Division of Taxation									
Core - Motor Fuel Tax Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	560,178,001	560,178,001	TRF	0	0	560,178,001	560,178,001
Total	<u>0</u>	<u>0</u>	<u>560,178,001</u>	<u>560,178,001</u> E	Total	<u>0</u>	<u>0</u>	<u>560,178,001</u>	<u>560,178,001</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Motor Fuel Tax (0673)					Other Funds: Motor Fuel Tax (0673)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
The Department of Revenue requests funding to be transferred from the Motor Fuel Tax Fund (0673) to the State Highways and Transportation Department Fund (0644) as authorized by Section 142.345 RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division of Taxation	
Core - Motor Fuel Tax Transfer	

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	N/A	
Actual Expenditures (All Funds)	557,427,894	559,151,493	535,781,119	N/A	
Unexpended (All Funds)	2,750,107	1,026,508	24,396,882	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	2,750,107	1,026,508	24,396,882	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	535,781,119	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	535,781,119	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$535,781,119	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$535,781,119	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECILTY PLATE HWY FUND TRF								
DOR Specialty Plate Transfer - 1860008								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	10,000	0.00	10,000	0.00
TOTAL - TRF	0	0.00	0	0.00	10,000	0.00	10,000	0.00
TOTAL	0	0.00	0	0.00	10,000	0.00	10,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$10,000	0.00	\$10,000	0.00

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
DI Name: DOR Specialty Plate Transfer	DI#1860008

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	10,000	10,000
Total	0	0	10,000	10,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Specialty Plate Fund (0775)

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	10,000	10,000
Total	0	0	10,000	10,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Transfer required by Section 301.3150(3) RSMo</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue (Department). The fee is deposited into the DOR Specialty Plate Fund and should defray the Department's cost of issuing, developing, and programming the implementation of an authorized specialty plate.

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. The Department utilized the Office of Administration's transfer authority to make the appropriate transfers in prior fiscal years. This request will enable the Department to transfer the applicable funds from the DOR Specialty Plate Fund to the State Highways and Transportation Department Fund.

NEW DECISION ITEM

RANK: 7 OF 15

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
DI Name: <u>DOR Specialty Plate Transfer</u>	DI# <u>1860008</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department transferred \$4,860 for Fiscal Year 2008 activity and \$10,676 in Fiscal Year 2009. The amount of the transfer will vary depending on the number of applications received and subsequently approved for speciality plates. Therefore, the Department requests an "E" on this appropriation.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers					10,000		10,000		
Total TRF	<u>0</u>		<u>0</u>		<u>10,000</u>		<u>10,000</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>10,000</u>	<u>0.0</u>	<u>10,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue		Budget Unit <u>87122C</u>							
Division of Administration									
DI Name: DOR Specialty Plate Transfer		DI#1860008							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers					10,000		10,000		
Total TRF	0		0		10,000		10,000		0
Grand Total	0	0.0	0	0.0	10,000	0.0	10,000	0.0	0

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
DI Name: DOR Specialty Plate Transfer	DI#1860008

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 7 OF 15

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
DI Name: DOR Specialty Plate Transfer	DI#1860008

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECILTY PLATE HWY FUND TRF								
DOR Specialty Plate Transfer - 1860008								
TRANSFERS OUT	0	0.00	0	0.00	10,000	0.00	10,000	0.00
TOTAL - TRF	0	0.00	0	0.00	10,000	0.00	10,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$10,000	0.00	\$10,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$10,000	0.00	\$10,000	0.00

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FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C	DEPARTMENT: Revenue
BUDGET UNIT NAME: State Tax Commission	DIVISION: State Tax Commission
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2011. This request is the same flexibility approved for FY-2010, 2009 & 2008.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$16,000	\$10,000 - \$30,000
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
\$50,000 - \$75,000	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Due to retirements/terminations, flexibility was used to meet increased operational expenses which included increased fuel costs associated with field staff travel. The Commission also has used the flexibility to meet FY-09 withholdings.	Flexibility will be used to meet expenses associated with maintaining field staffing. Flexibility will also be used to address educational costs for appraiser certification.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Transfers due to plates/tabs/IMVDL \$769,010 Scanners/Programming 150,000 Postage 500,000 \$1,419,010	Fiscal Year 2010 flexibility will be used to maximize appropriated dollars in maintaining and implement aggressive revenue generating programs and delivering services to Missouri.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	2,606,992	57.26	2,582,202	55.00	2,582,202	55.00	2,582,202	55.00	55.00
TOTAL - PS	2,606,992	57.26	2,582,202	55.00	2,582,202	55.00	2,582,202	55.00	55.00
EXPENSE & EQUIPMENT									
GENERAL REVENUE	241,430	0.00	244,327	0.00	244,327	0.00	244,327	0.00	0.00
TOTAL - EE	241,430	0.00	244,327	0.00	244,327	0.00	244,327	0.00	0.00
TOTAL	2,848,422	57.26	2,826,529	55.00	2,826,529	55.00	2,826,529	55.00	55.00
Vehicle Replacement - 1860016									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	136,000	0.00	0	0.00	0.00
TOTAL - EE	0	0.00	0	0.00	136,000	0.00	0	0.00	0.00
TOTAL	0	0.00	0	0.00	136,000	0.00	0	0.00	0.00
Leg. Implementation-SB711 - 1860017									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	100,000	2.00	0	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	100,000	2.00	0	0.00	0.00
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	947,000	0.00	0	0.00	0.00
TOTAL - EE	0	0.00	0	0.00	947,000	0.00	0	0.00	0.00
TOTAL	0	0.00	0	0.00	1,047,000	2.00	0	0.00	0.00
SB711 Ombudsman Requirement - 1860018									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	110,952	2.00	0	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	110,952	2.00	0	0.00	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
SB711 Ombudsman Requirement - 1860018								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	56,440	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	56,440	0.00	0	0.00
TOTAL	0	0.00	0	0.00	167,392	2.00	0	0.00
GRAND TOTAL	\$2,848,422	57.26	\$2,826,529	55.00	\$4,176,921	59.00	\$2,826,529	55.00

CORE DECISION ITEM

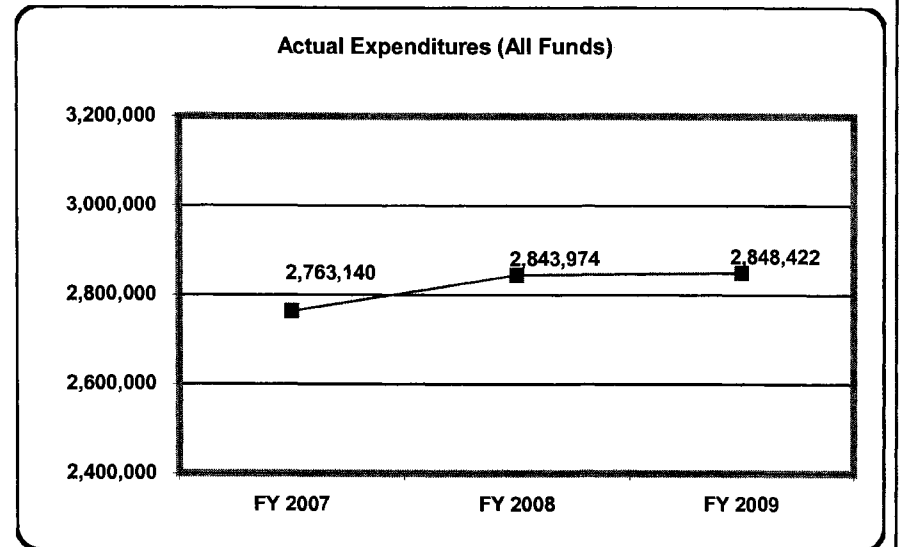
Department	Revenue/State Tax Commission				Budget Unit	86911C			
Division	State Tax Commission								
Core -	State Tax Commission								
1. CORE FINANCIAL SUMMARY									
	FY 2011 Budget Request					FY 2011 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	2,582,202	0	0	2,582,202	PS	2,582,202	0	0	2,582,202
EE	244,327	0	0	244,327	EE	244,327	0	0	244,327
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,826,529	0	0	2,826,529	Total	2,826,529	0	0	2,826,529
FTE	55.00	0.00	0.00	55.00	FTE	55.00	0.00	0.00	55.00
Est. Fringe	1,552,678	0	0	1,552,678	Est. Fringe	1,552,678	0	0	1,552,678
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:									
1) To equalize inter and intra county assessments,									
2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,									
3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,									
4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,									
5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and									
6) Assess the distributable property of railroads and public utilities.									
3. PROGRAM LISTING (list programs included in this core funding)									
Administration									
Legal									
Original Assessment									
Ratio Study									
Technical Assistance									

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	86911C
Division	State Tax Commission		
Core -	State Tax Commission		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	2,890,639	2,969,578	3,048,106	2,826,529
Less Reverted (All Funds)	(78,555)	(79,906)	(190,397)	N/A
Budget Authority (All Funds)	2,812,084	2,889,672	2,857,709	N/A
Actual Expenditures (All Funds)	2,763,140	2,843,974	2,848,422	N/A
Unexpended (All Funds)	(48,944)	(45,698)	(9,287)	N/A
Unexpended, by Fund:				
General Revenue	(127,499)	(125,604)	(199,684)	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE STATE TAX COMMISSION

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	55.00	2,582,202	0	0	2,582,202	
	EE	0.00	244,327	0	0	244,327	
	Total	55.00	2,826,529	0	0	2,826,529	
DEPARTMENT CORE REQUEST							
	PS	55.00	2,582,202	0	0	2,582,202	
	EE	0.00	244,327	0	0	244,327	
	Total	55.00	2,826,529	0	0	2,826,529	
GOVERNOR'S RECOMMENDED CORE							
	PS	55.00	2,582,202	0	0	2,582,202	
	EE	0.00	244,327	0	0	244,327	
	Total	55.00	2,826,529	0	0	2,826,529	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	65,860	2.00	66,096	2.00	66,096	2.00	66,096	2.00
SR OFC SUPPORT ASST (STENO)	30,983	1.00	30,467	1.00	30,467	1.00	30,467	1.00
RESEARCH ANAL II	37,251	1.00	42,436	1.00	42,436	1.00	42,436	1.00
EXECUTIVE I	34,173	1.00	35,109	1.00	35,109	1.00	35,109	1.00
MEDIATOR	0	0.00	18,582	0.75	0	0.00	0	0.00
ASSESSMENT REP I TAX COMM	42,143	1.28	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	301,578	8.00	382,134	10.00	343,926	9.00	343,926	9.00
APPRAISER I	53,156	1.56	0	0.00	0	0.00	0	0.00
APPRAISER II	769,188	20.84	645,308	17.25	702,098	19.00	702,098	19.00
APPRAISER III	85,680	1.96	90,473	2.00	90,473	2.00	90,473	2.00
APPRAISER SUPERVISOR	206,605	4.00	205,343	4.00	205,343	4.00	205,343	4.00
APPRAISAL SPECIALIST	53,884	0.92	114,507	2.00	114,507	2.00	114,507	2.00
TAX COMMISSION MANAGER, BAND 2	111,855	2.00	117,049	2.00	117,049	2.00	117,049	2.00
TAX COMMISSION MANAGER, BAND 3	181,530	2.70	207,600	3.00	207,600	3.00	207,600	3.00
CHIEF COUNSEL	69,889	1.00	69,202	1.00	69,202	1.00	69,202	1.00
HEARINGS OFFICER	52,420	1.00	46,904	1.00	46,904	1.00	46,904	1.00
COMMISSION MEMBER	209,885	2.00	210,138	2.00	210,138	2.00	210,138	2.00
COMMISSION CHAIRMAN	104,942	1.00	105,069	1.00	105,069	1.00	105,069	1.00
SENIOR HEARINGS OFFICER	108,926	2.00	103,479	2.00	103,479	2.00	103,479	2.00
SPECIAL ASST OFFICE & CLERICAL	28,763	1.00	34,693	1.00	34,693	1.00	34,693	1.00
PRINCIPAL ASST BOARD/COMMISSON	58,281	1.00	57,613	1.00	57,613	1.00	57,613	1.00
TOTAL - PS	2,606,992	57.26	2,582,202	55.00	2,582,202	55.00	2,582,202	55.00
TRAVEL, IN-STATE	87,404	0.00	97,731	0.00	87,731	0.00	87,731	0.00
TRAVEL, OUT-OF-STATE	4,827	0.00	2,500	0.00	2,500	0.00	2,500	0.00
SUPPLIES	76,605	0.00	73,321	0.00	73,321	0.00	73,321	0.00
PROFESSIONAL DEVELOPMENT	15,442	0.00	8,180	0.00	16,180	0.00	16,180	0.00
COMMUNICATION SERV & SUPP	13,208	0.00	14,138	0.00	14,138	0.00	14,138	0.00
PROFESSIONAL SERVICES	20,983	0.00	23,628	0.00	23,628	0.00	23,628	0.00
M&R SERVICES	22,251	0.00	20,071	0.00	22,071	0.00	22,071	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	0	0.00	700	0.00	700	0.00	700	0.00
OTHER EQUIPMENT	248	0.00	1,100	0.00	1,100	0.00	1,100	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
MISCELLANEOUS EXPENSES	462	0.00	1,110	0.00	1,110	0.00	1,110	0.00
TOTAL - EE	241,430	0.00	244,327	0.00	244,327	0.00	244,327	0.00
GRAND TOTAL	\$2,848,422	57.26	\$2,826,529	55.00	\$2,826,529	55.00	\$2,826,529	55.00
GENERAL REVENUE	\$2,848,422	57.26	\$2,826,529	55.00	\$2,826,529	55.00	\$2,826,529	55.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

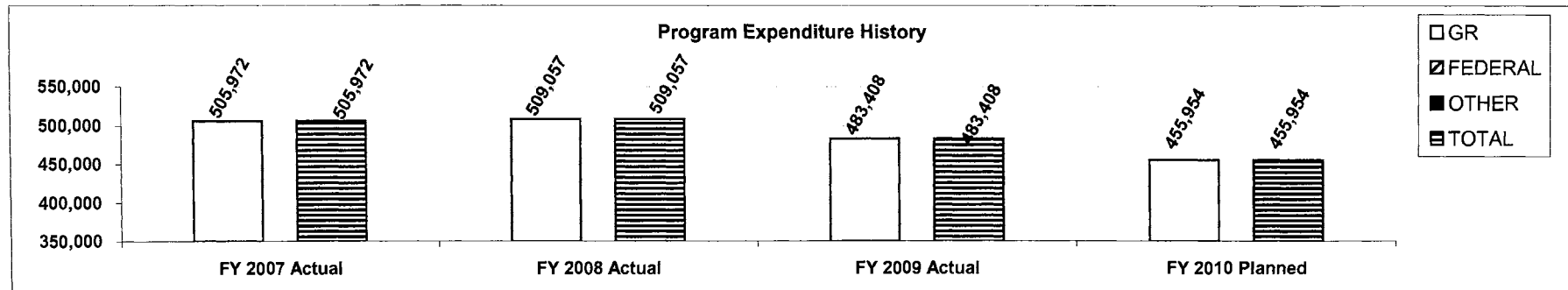
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings and issues decisions in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.430 and 138.431, RSMo

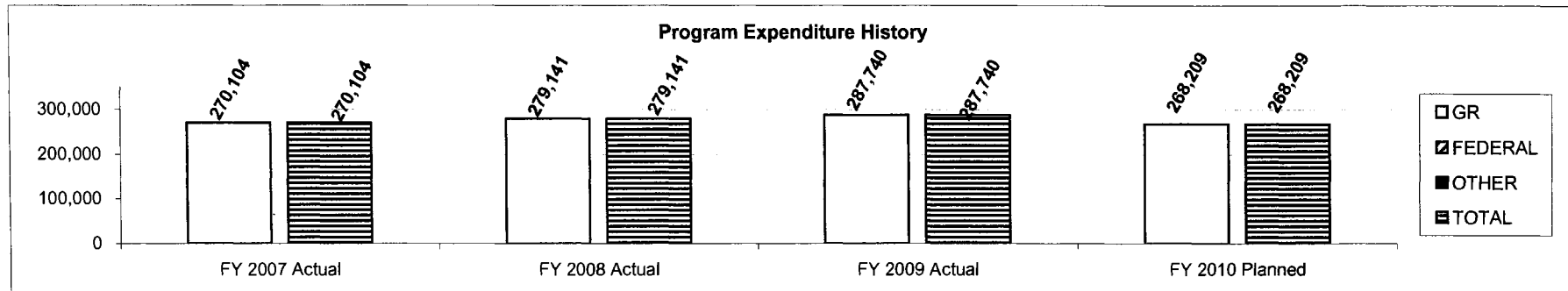
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

	FY 2006		FY 2007		APPEALS FILED FY 2008		FY 2009		FY-2010	FY-2011
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Projected
Appeals	4,000	5,233	1,500	2,800	6,000	7,319	1,500	1,365	5,000	1,500

7b. Provide an efficiency measure.

	APPEALS DISPOSITION					
	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected
Disposals	3,431	2,310	2,200	5,391	3,200	3,000

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 600 complex unitary valuation appraisals equating to \$160 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in \$250 million in local revenues.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.420, Section 151, 153 and 155 RSMo

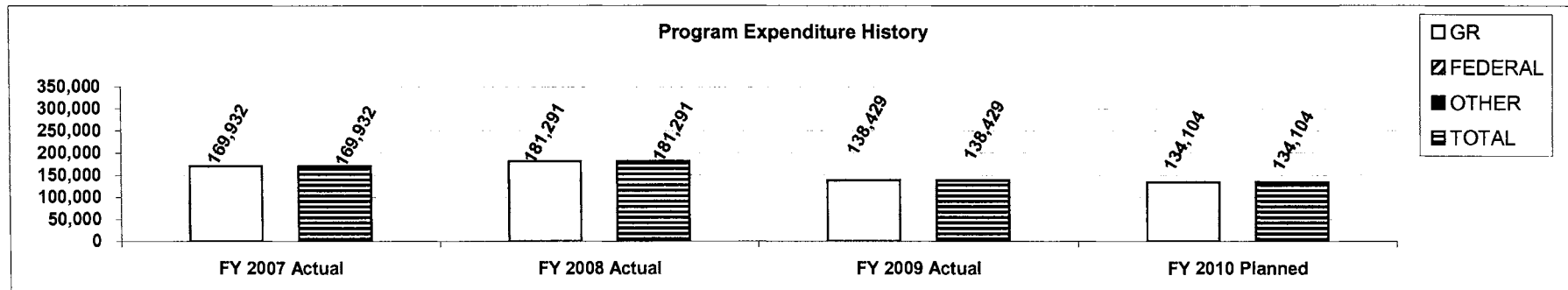
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

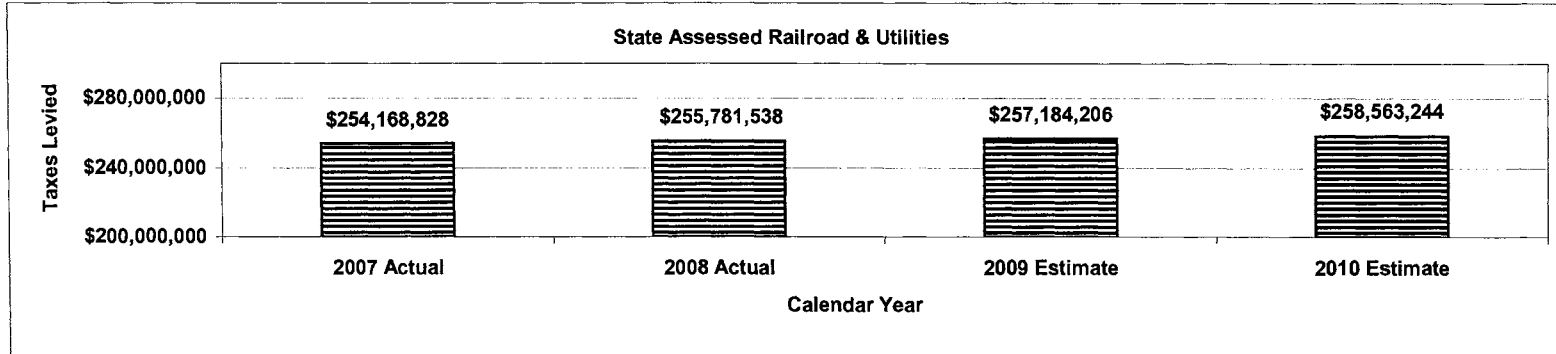
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

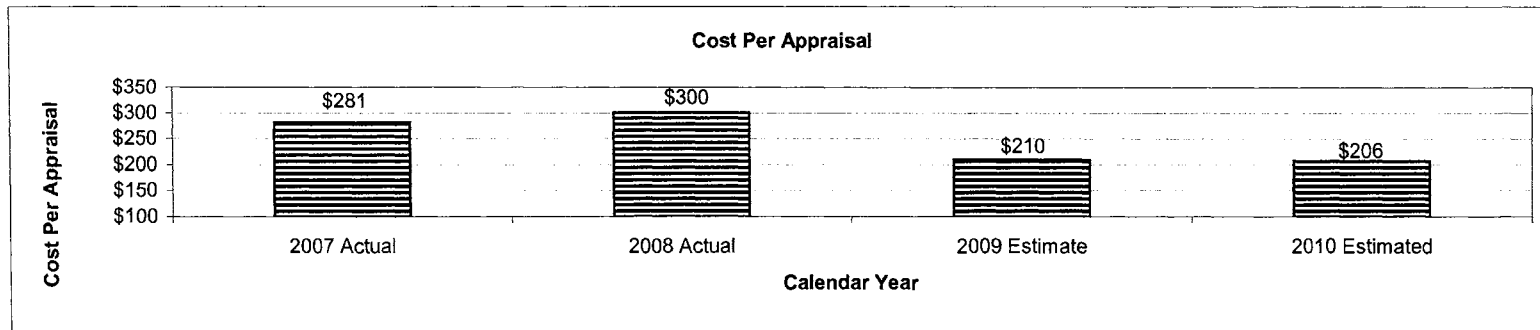
Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section performs ratio studies which are analyzed statistically to measure the assessment level and quality of assessments in the counties of the state. These studies serve as the basis for intra county equalization directives.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Sections 138.380 and 138.390, RSMo.

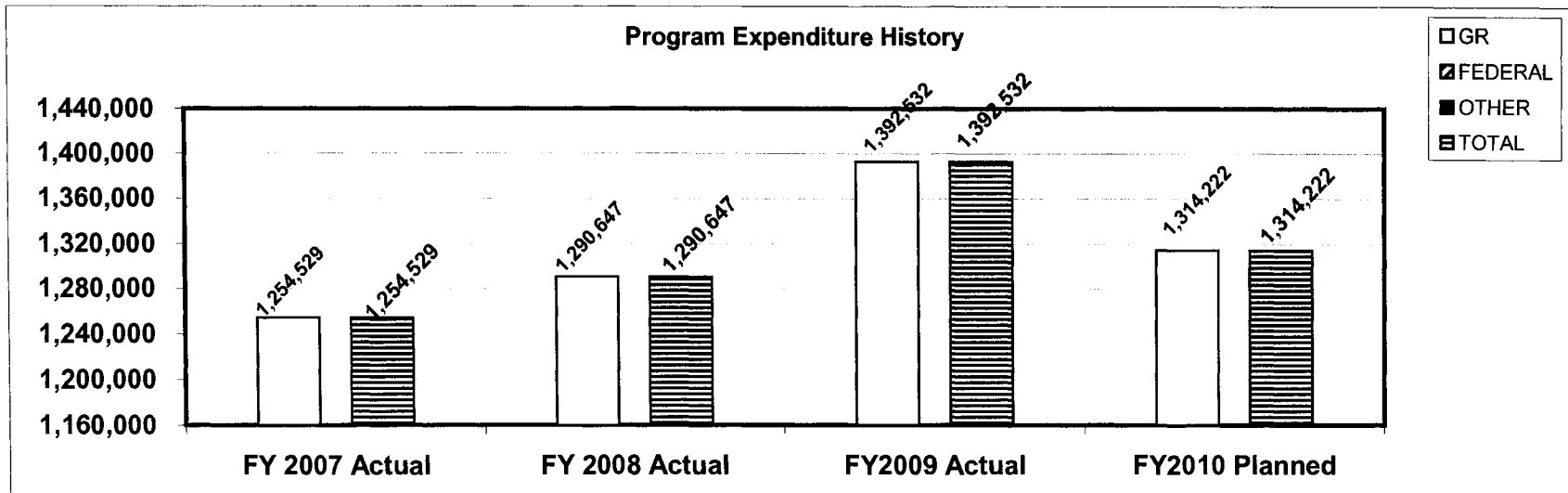
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

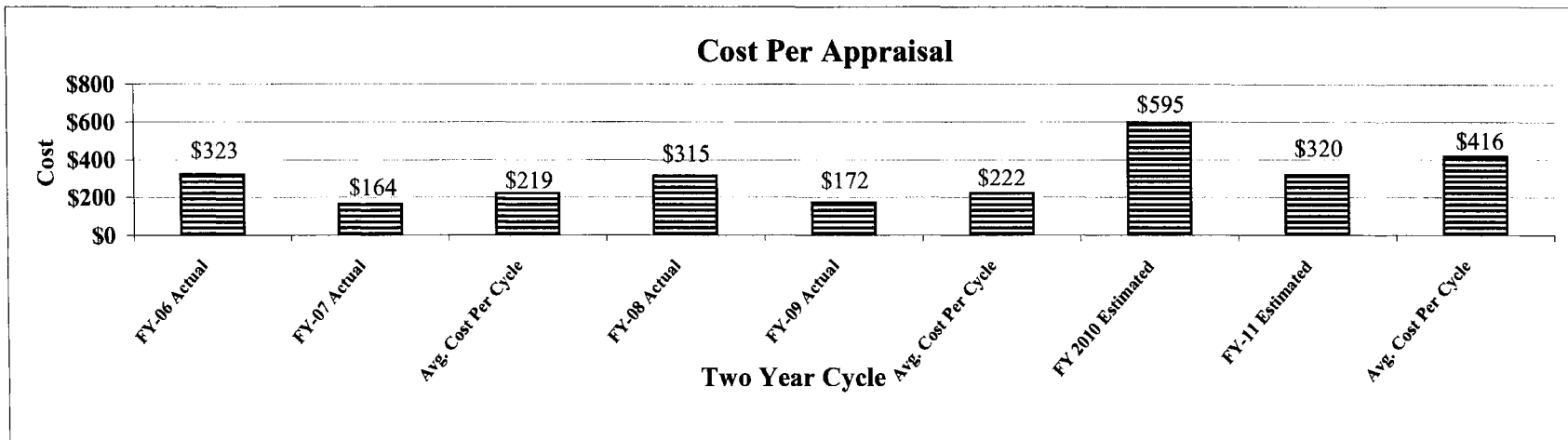
Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

NUMBER OF RATIO STUDIES BY SUBCLASS PER TWO-YEAR CYCLE						
	FY 2006/2007 CYCLE		FY 2008/2009 CYCLE		FY 2010/2011 CYCLE	FY 2012/2013 CYCLE
	Projected	Actual	Projected	Actual	Projected	Projected
Residential	115	115	115	115	115	115
Agricultural	35	35	35	25	0	0
Commercial	115	115	115	115	58	58
Total	279	269	279	255	173	173

7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.410 and 138.415, RSMo.

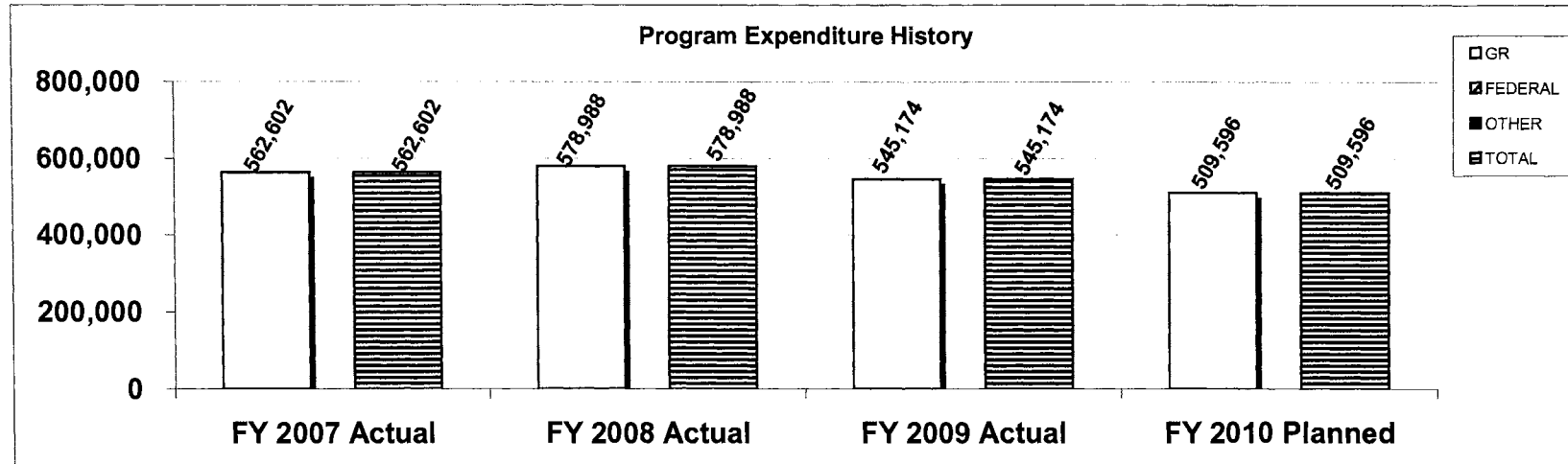
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

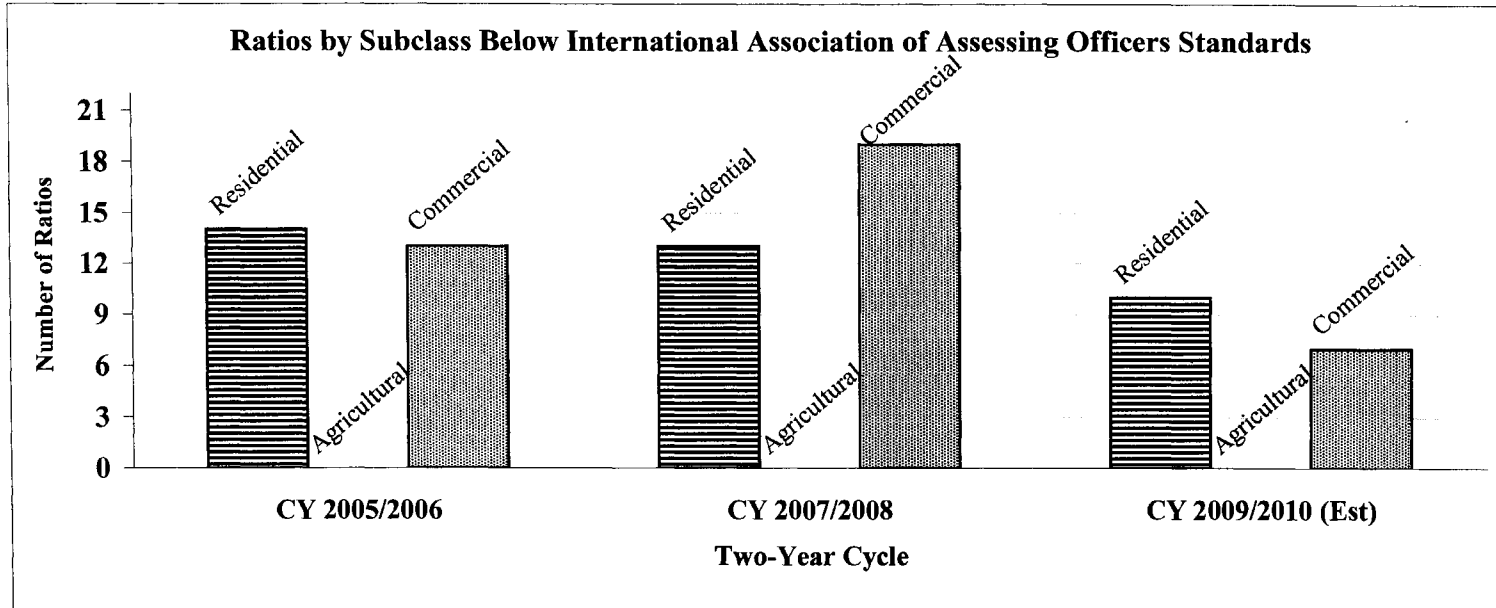
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

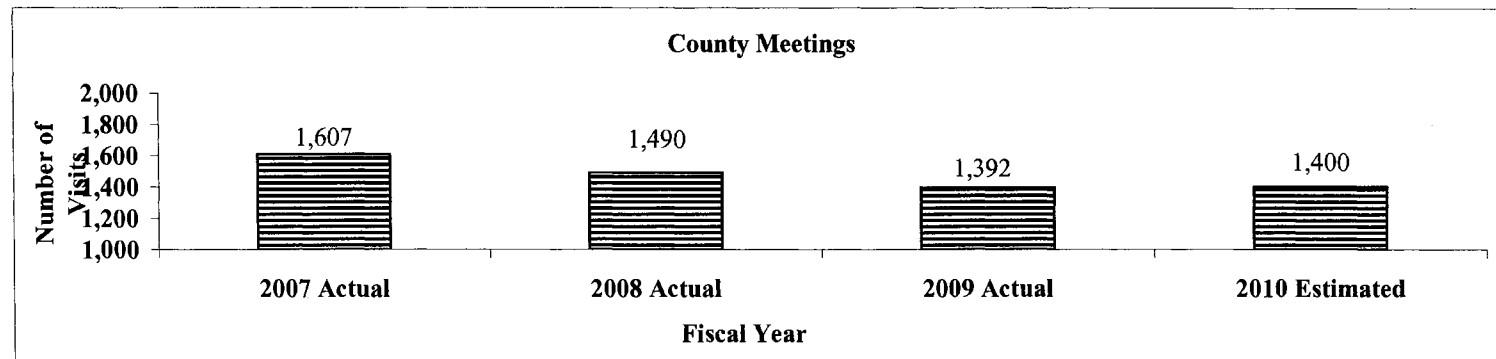
Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission	
Program Name - Technical Assistance	
Program is found in the following core budget(s): State Tax Commission	
7c. Provide the number of clients/individuals served, if applicable.	
	N/A
7d. Provide a customer satisfaction measure, if available.	
	N/A

NEW DECISION ITEM
RANK: 5 OF 9

Department Revenue	Budget Unit 86911C
Division State Tax Commission	
DI Name Vehicle Replacement	DI# 1860016

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	136,000	0	0	136,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	136,000	0	0	136,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input checked="" type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 37.450, RSMo establishes procedures for fleet management. The State Tax Commission has eight vehicles with mileage exceeding the parameters established by the Office of Administration for vehicle replacement. Three of the replacement vehicles have had to be retired due to engine problems that would cost more than the vehicle is worth. This funding is required to continue cost savings for our agency which has helped us meet continued expenditure restrictions placed on agencies.

NEW DECISION ITEM
RANK: 5 OF 9

Department Revenue	Budget Unit	86911C
Division State Tax Commission		
DI Name Vehicle Replacement	DI#	1860016

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Pursuant to budget guidelines, this request is for the procurement of eight (8) mid-size 4 door vehicles at a cost of approximately \$17,000 each totaling \$136,000. Replacing vehicles in excess of 124,000 miles. These vehicles are used by field staff who call upon the various counties in the state to assist with assessment maintenance programs and conduct assessment ratio studies. This is a one-time request.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
560-Motorized Vehicles	136,000						136,000		136,000
							0		
Total EE	136,000		0		0		136,000		136,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	136,000	0.0	0	0.0	0	0.0	136,000	0.0	136,000

NEW DECISION ITEM
RANK: 5 OF 9

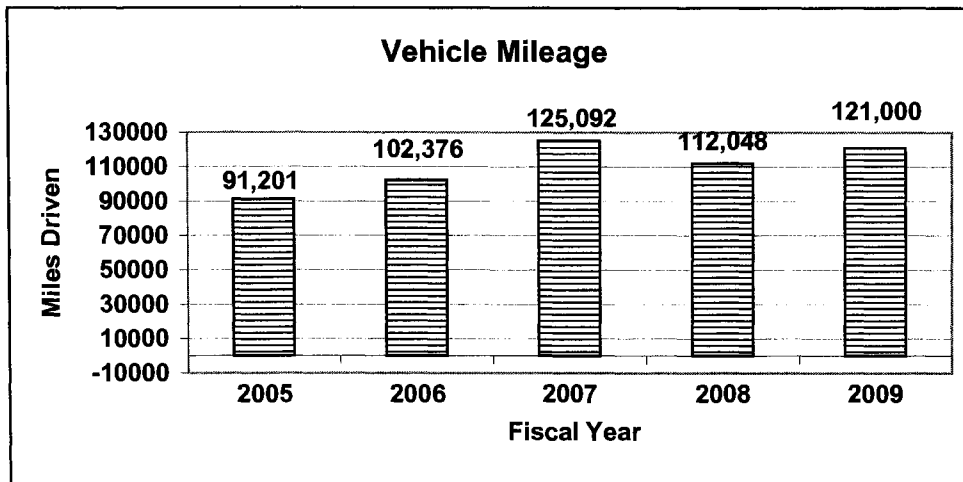
Department Revenue		Budget Unit <u>86911C</u>							
Division State Tax Commission									
DI Name Vehicle Replacement		DI# 1860016							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 9

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Vehicle Replacement	DI# 1860016

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.



6c. Provide the number of clients/individuals served, if applicable.

N/A

6b. Provide an efficiency measure.

Cost/Mile Reimbursement	0.500
Cost/Mile State Vehicle	0.26*
Savings/Mile	0.240
Annual Mileage for 5 Vehicles	68,965
Annual Savings	16,552
Five Year Savings	\$82,758

*Inclusive of depreciated costs associated with purchasing new vehicles

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5 OF 9

Department Revenue	Budget Unit	86911C
Division State Tax Commission		
DI Name Vehicle Replacement	DI#	1860016

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Vehicle Replacement - 1860016								
MOTORIZED EQUIPMENT	0	0.00	0	0.00	136,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	136,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$136,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$136,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: 6 **OF** 9

Department	Revenue	Budget Unit	86911C
Division	State Tax Commission		
DI Name	Legislation Implementation - SB 711 IT Requirement	DI#	1860017

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	100,000	0	0	100,000
EE	947,000	0	0	947,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,047,000	0	0	1,047,000
FTE	2.00	0.00	0.00	2.00

Est. Fringe	60,130	0	0	60,130
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Notes:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Notes:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/>	New Legislation	Section 138.380(6)	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input type="checkbox"/>	Federal Mandate		<input type="checkbox"/>	Program Expansion	<input type="checkbox"/>	Cost to Continue
<input type="checkbox"/>	GR Pick-Up		<input type="checkbox"/>	Space Request	<input type="checkbox"/>	Equipment Replacement
<input type="checkbox"/>	Pay Plan		<input type="checkbox"/>	Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Development of computer software program to produce tax liability notices required by legislation passed into law on August 28, 2008 (SB 711) and authorized by Section 138.380(6), RSMo Supp 2008. Law requires the State to provide, upon request, all county collectors with software to develop a projected tax liability statement. A business analysis will be conducted via PAQ process to ascertain the total costs to implement the requirements in state statutes.

In addition to the software costs, it will be necessary for the Office of Administration, Information Technology Services Division, to hire two programmers to monitor this program and to provide maintenance and updates to ensure the viability of the program in future years.

NEW DECISION ITEM
RANK: 6 **OF** 9

Department	Revenue	Budget Unit	86911C
Division	State Tax Commission		
DI Name	Legislation Implementation - SB 711 IT Requirement	DI#	1860017

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

2 FTE (Computer Information Technologist II) at \$50,000 each= \$100,000; Travel, In-State for the 2 FTE to assist counties with the program = \$30,000; 1 Vehicle (One-Time) = \$17,000; Estimated contracting costs for the development of the computer software program as required by Section 138.380(6), RSMo Supp. 2008 (SB 711) = \$900,000; **TOTAL COSTS = \$1,045,000**

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
0152-Computer Information Technologist	100,000	2.0					100,000	2.0	
Total PS	100,000	2.0	0	0.0	0	0.0	100,000	2.0	0
560 - MOTORIZED EQUIPMENT	17,000						17,000		17,000
400 - PROFESSIONAL SERVICES	900,000						900,000		800,000
140 - TRAVEL, IN-STATE	30,000						30,000		
Total EE	947,000		0		0		947,000		817,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	1,047,000	2.0	0	0.0	0	0.0	1,047,000	2.0	817,000

NEW DECISION ITEM
RANK: 6 **OF** 9

Department	Revenue		Budget Unit		86911C				
Division	State Tax Commission								
DI Name	Legislation Implementation - SB 711 IT Requirement		DI# 1860017						
</									

NEW DECISION ITEM

RANK: 6 OF 9

Department	Revenue	Budget Unit	86911C
Division	State Tax Commission		
DI Name	Legislation Implementation - SB 711 IT Requirement	DI#	1860017

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The purpose of this new decision item is to contract with experts who have experience and expertise in the development of software which will foster communication with the myriad of computer programs currently utilized in county government. The vendor will provide the least expensive and most effective methodology to realize the requirements in Section 138.380(6) RSMo Supp 2008.

6b. Provide an efficiency measure.

See 6a.

6c. Provide the number of clients/individuals served, if applicable.

This funding will provide the State Tax Commission a blueprint to facilitate the statutory requirements of Section 138.380(6) RSMo Supp. 2008.

6d. Provide a customer satisfaction measure, if available.

See 6a.

NEW DECISION ITEM

RANK: 6 **OF** 9

Department	Revenue	Budget Unit	86911C
Division	State Tax Commission		
DI Name	Legislation Implementation - SB 711 IT Requirement	DI#	1860017

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Leg. Implementation-SB711 - 1860017								
COMPUTER INFO TECHNOLOGIST II	0	0.00	0	0.00	100,000	2.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	100,000	2.00	0	0.00
TRAVEL, IN-STATE	0	0.00	0	0.00	30,000	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	900,000	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	0	0.00	17,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	947,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,047,000	2.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,047,000	2.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: 7 OF 9

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name SB 711 Ombudsman Requirement	DI# 1860018

1. AMOUNT OF REQUEST

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	110,952	0	0	110,952
EE	56,440	0	0	56,440
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>167,392</u>	<u>0</u>	<u>0</u>	<u>167,392</u>
FTE	2.00	0.00	0.00	2.00

Est. Fringe	66,715	0	0	66,715
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation SB 711	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 138.435, RSMo states: There is hereby established within the State Tax Commission the "Office of State Ombudsman for Property Assessment and Taxation", for the purpose of helping to assure the fairness, accountability and transparency of the property tax process. The office shall be administered by the State Ombudsman, who shall devote his or her entire time to the duties of the position. The office shall establish and implement procedures for receiving, processing, responding to and resolving complaints made by or on behalf of taxpayers relating to assessments, valuation of property tax levies of political subdivisions and appeals before the assessor, board of equalization or the State Tax Commission. The position of Ombudsman was created by the General Assembly in SB 711 passed and enacted into law in CY-2008.

NEW DECISION ITEM
RANK: 7 OF 9

Department Revenue		Budget Unit <u>86911C</u>	
Division State Tax Commission			
DI Name SB 711 Ombudsman Requirement		DI# 1860018	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

A State Ombudsman would be equal to a high level manager. The Uniform Classification of Pay System's current broadband pay plan range for a band 3 manager is \$54,912 - \$91,656. The State Ombudsman would require support staff equal to an Administrative Office Support Assistant which falls on range 15 of the Uniform Classification of Pay System. The top of the range is \$35,952 for such a position.
 1 FTE State Ombudsman = \$ 75,000 + 1 FTE Administrative Office Support Assistant \$ 35,952 = 2 FTE TOTAL \$110,952 in PS
 E&E \$55,652 (\$25,652 = one time costs) **Grand Total = \$166,604 (\$25,652 one-time costs)**
On-Going Costs = \$140,952

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
8209 - Manager Band 3	75,000	1.0					75,000	1.0	
0004 - Administrative Office Support Assistant	35,952	1.0					35,952	1.0	
Total PS	110,952	2.0	0	0.0	0	0.0	110,952	2.0	0
560 Motorized Equipment	17,000						17,000		17,000
140 Travel In-State	15,000						15,000		0
580 Office Equipment	9,440						9,440		9,440
190 Office Supplies	15,000						15,000		
Total EE	56,440		0		0		56,440		26,440
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	167,392	2.0	0	0.0	0	0.0	167,392	2.0	26,440

NEW DECISION ITEM
RANK: 7 OF 9

Department Revenue			Budget Unit <u>86911C</u>						
Division State Tax Commission									
DI Name SB 711 Ombudsman Requirement			DI# 1860018						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 7 OF 9

Department Revenue		Budget Unit <u>86911C</u>
Division State Tax Commission		
DI Name SB 711 Ombudsman Requirement	DI# <u>1860018</u>	
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)		
<p>6a. Provide an effectiveness measure.</p> <p>The effectiveness of the State Ombudsman would be measured in the following categories:</p> <ol style="list-style-type: none">1. Individual taxpayer liaison,2. Number of seminars/workshops in geographic locations throughout the state,3. Number of educational pamphlets distributed,4. Video materials,5. Assessment information distributed via contact with civic organizations,6. Intervention on statewide assessment issues	<p>6b. Provide an efficiency measure.</p> <p>N/A</p>	
<p>6c. Provide the number of clients/individuals served, if applicable.</p> <p>All taxpayers owning or holding tangible taxable real or personal property in the State of Missouri.</p>	<p>6d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>	

NEW DECISION ITEM

RANK: 7 OF 9

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name SB 711 Ombudsman Requirement	DI# 1860018

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

These are new positions and once established or created, a strategic business plan would be developed and implemented to address the statutory mandates and responsibilities associated with these positions.

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
SB711 Ombudsman Requirement - 1860018								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	35,952	1.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	75,000	1.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	110,952	2.00	0	0.00
TRAVEL, IN-STATE	0	0.00	0	0.00	15,000	0.00	0	0.00
SUPPLIES	0	0.00	0	0.00	15,000	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	0	0.00	17,000	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	0	0.00	9,440	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	56,440	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$167,392	2.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$167,392	2.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	18,756,070	0.00	19,020,668	0.00	19,020,668	0.00	12,480,296	0.00
TOTAL - PD	18,756,070	0.00	19,020,668	0.00	19,020,668	0.00	12,480,296	0.00
TOTAL	18,756,070	0.00	19,020,668	0.00	19,020,668	0.00	12,480,296	0.00
Assmnt. Maint. \$6.00 - 1860019								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	472,582	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	472,582	0.00	0	0.00
TOTAL	0	0.00	0	0.00	472,582	0.00	0	0.00
GRAND TOTAL	\$18,756,070	0.00	\$19,020,668	0.00	\$19,493,250	0.00	\$12,480,296	0.00

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CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	87016C
Division	State Tax Commission		
Core -	Assessment Maintenance		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	19,020,668	0	0	19,020,668
TRF	0	0	0	0
Total	19,020,668	0	0	19,020,668
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	12,480,296	0	0	12,480,296
TRF	0	0	0	0
Total	12,480,296	0	0	12,480,296
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of \$19,020,668 will provide reimbursements to counties at an approximate ceiling of \$6.00 per parcel based upon 2006 parcel count.

3. PROGRAM LISTING (list programs included in this core funding)

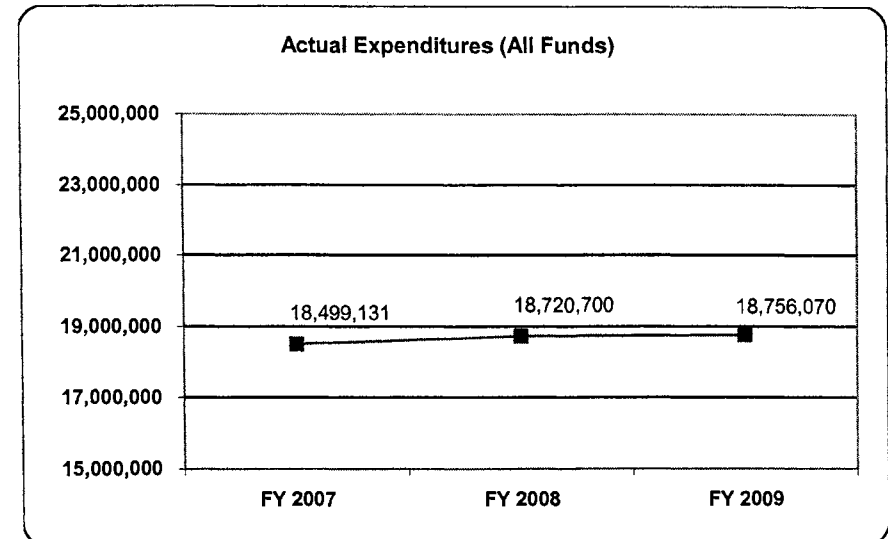
None

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	87016C
Division	State Tax Commission		
Core -	Assessment Maintenance		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	19,020,668	19,020,668	19,020,668	19,020,668
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	19,020,668	19,020,668	19,020,668	N/A
Actual Expenditures (All Funds)	18,499,131	18,720,700	18,756,070	N/A
Unexpended (All Funds)	(286,537)	(299,968)	(264,598)	N/A
Unexpended, by Fund:				
General Revenue	(286,537)	(299,968)	(264,598)	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	19,020,668	0	0	19,020,668	
	Total	0.00	19,020,668	0	0	19,020,668	
DEPARTMENT CORE REQUEST							
	PD	0.00	19,020,668	0	0	19,020,668	
	Total	0.00	19,020,668	0	0	19,020,668	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	[#2043] PD	0.00	(6,540,372)	0	0	(6,540,372)	FY10 \$5.99/parcel - FY11 Gov Rec \$4/parcel
NET GOVERNOR CHANGES		0.00	(6,540,372)	0	0	(6,540,372)	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	12,480,296	0	0	12,480,296	
	Total	0.00	12,480,296	0	0	12,480,296	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	18,756,070	0.00	19,020,668	0.00	19,020,668	0.00	12,480,296	0.00
TOTAL - PD	18,756,070	0.00	19,020,668	0.00	19,020,668	0.00	12,480,296	0.00
GRAND TOTAL	\$18,756,070	0.00	\$19,020,668	0.00	\$19,020,668	0.00	\$12,480,296	0.00
GENERAL REVENUE	\$18,756,070	0.00	\$19,020,668	0.00	\$19,020,668	0.00	\$12,480,296	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 8 OF 9

Department Revenue	Budget Unit <u>87016C</u>
Division State Tax Commission	
DI Name Assessment Maint. \$6.00/Parcel w/ 2008 Parcel Count	DI# 1860019

1. AMOUNT OF REQUEST

FY 2011 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	472,582	0	0	472,582
TRF	0	0	0	0
Total	<u>472,582</u>	<u>0</u>	<u>0</u>	<u>472,582</u>
FTE	0.00	0.00	0.00	0.00

FY 2011 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>For reimbursement at \$6.00 per parcel at a verified 2008 parcel count</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan not to exceed \$7.00 per parcel. The state currently reimburses one-half of these assessment costs. This request in the amount of \$472,582 and the core request in the amount of \$19,020,668 will provide funding at \$6.00 per parcel using the verified 2008 parcel count of 3,248,875 for FY2011.

NEW DECISION ITEM
RANK: 8 OF 9

Department Revenue	Budget Unit	87016C
Division State Tax Commission		
DI Name Assessment Maint. \$6.00/Parcel w/ 2008 Parcel Count	DI# 1860019	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,248,875 parcels X \$6.00 per parcel = \$19,493,2502 less core of \$19,020,668 = \$472,582 requested.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
800-Program Distributions	472,582						472,582		
Total PSD	472,582		0		0		472,582		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	472,582	0.0	0	0.0	0	0.0	472,582	0.0	0

NEW DECISION ITEM
RANK: 8 OF 9

Department Revenue				Budget Unit <u>87016C</u>					
Division State Tax Commission									
DI Name Assessment Maint. \$6.00/Parcel w/ 2008 Parcel Count				DI# 1860019					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 8 OF 9

Department Revenue	Budget Unit	87016C
Division State Tax Commission		
DI Name Assessment Maint. \$6.00/Parcel w/ 2008 Parcel Count	DI# 1860019	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

This level of funding will effectively provide the resources necessary to update the assessment processes in all counties inclusive of new technology and qualified staff ensuring an assessment system in this state that is state of the art.

6b. Provide an efficiency measure.

The increase in technology would provide more accurate and defensible mass appraisal systems and will provide for seamless transition from the appraisal package to the finalized assessment roll.

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 8 OF 9

Department Revenue	Budget Unit	87016C
Division State Tax Commission		
DI Name Assessment Maint. \$6.00/Parcel w/ 2008 Parcel Count	DI#	1860019

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
Assmnt. Maint. \$6.00 - 1860019								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	472,582	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	472,582	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$472,582	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$472,582	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CERTIFICATION COMPENSATION								
Cert. Comp. Statutory Provisio - 1860020								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	100,800	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	100,800	0.00	0	0.00
TOTAL	0	0.00	0	0.00	100,800	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$100,800	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 9 OF 9

Department Revenue	Budget Unit <u>87017C</u>
Division State Tax Commission	
DI Name Certification Compensation Statutory Provision	DI# 1860020

1. AMOUNT OF REQUEST

FY 2010 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	100,800	0	0	100,800
TRF	0	0	0	0
Total	100,800	0	0	100,800
FTE	0.00	0.00	0.00	0.00

FY 2010 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>To restore funds to statutory level</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 53.255, RSMo requires assessors to attend an approved course of study no later than two years after taking office to become certified by the State Tax Commission. To remain certified, an assessor must attend an additional course of study every two years. Section 53.084, RSMo stipulates that all assessors, other than an assessor of a first class charter county, will receive compensation in the amount of \$225 each quarter as long as they remain certified by the State Tax Commission. This appropriation was reduced in FY-04 to payments of \$191.25, in FY-05 to payments of \$172.12 and in FY-09, it was eliminated totally. This request in the amount of \$100,800 will fully fund the quarterly payments at \$225 per quarter for FY-2011 pursuant to state statutes.

NEW DECISION ITEM
RANK: 9 OF 9

Department Revenue	Budget Unit <u>87017C</u>
Division State Tax Commission	
DI Name Certification Compensation Statutory Provision	DI# 1860020

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

There are 112 county assessors eligible for quarterly payments of \$225. 225 X 4 (Quarters) = \$900 annually X 112= \$100,800.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
400 Professional Services	100,800						100,800		
Total EE	100,800		0		0		100,800		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	100,800	0.0	0	0.0	0	0.0	100,800	0.0	0

NEW DECISION ITEM
RANK: 9 OF 9

Department Revenue				Budget Unit <u>87017C</u>					
Division State Tax Commission									
DI Name Certification Compensation Statutory Provision				DI# 1860020					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 9 OF 9

Department Revenue		Budget Unit	87017C
Division State Tax Commission			
DI Name Certification Compensation Statutory Provision		DI#	1860020
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)			
6a.	Provide an effectiveness measure. N/A	6b.	Provide an efficiency measure. N/A
6c.	Provide the number of clients/individuals served, if applicable. N/A	6d.	Provide a customer satisfaction measure, if available. N/A

NEW DECISION ITEM

RANK: 9 OF 9

Department Revenue	Budget Unit	87017C
Division State Tax Commission		
DI Name Certification Compensation Statutory Provision	DI# 1860020	
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		
N/A		

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CERTIFICATION COMPENSATION								
Cert. Comp. Statutory Provisio - 1860020								
PROFESSIONAL SERVICES	0	0.00	0	0.00	100,800	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	100,800	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$100,800	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$100,800	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C	DEPARTMENT: REVENUE	
BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION	DIVISION: MISSOURI LOTTERY COMMISSION	
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.		
DEPARTMENT REQUEST		
Fund - 0657 Lottery Enterprise Fund Personal Services - \$1,398,767 - 20% Expense and Equipment - \$6,248,700 - 20% Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.		
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.		
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$500,000	Potential use estimated at \$250,000 to \$750,000
3. Please explain how flexibility was used in the prior and/or current years.		
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE	
	Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,930,755	169.19	6,993,837	163.50	6,993,837	163.50	6,993,837	158.50
TOTAL - PS	6,930,755	169.19	6,993,837	163.50	6,993,837	163.50	6,993,837	158.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	30,235,288	0.00	31,243,502	0.00	31,243,502	0.00	31,243,502	0.00
TOTAL - EE	30,235,288	0.00	31,243,502	0.00	31,243,502	0.00	31,243,502	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	2,857	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	2,857	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL	37,168,900	169.19	38,247,339	163.50	38,247,339	163.50	38,247,339	158.50
Lottery Support Initiative - 1860022								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	3,120,000	0.00	5,000,000	0.00
TOTAL - EE	0	0.00	0	0.00	3,120,000	0.00	5,000,000	0.00
TOTAL	0	0.00	0	0.00	3,120,000	0.00	5,000,000	0.00
GRAND TOTAL	\$37,168,900	169.19	\$38,247,339	163.50	\$41,367,339	163.50	\$43,247,339	158.50

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	6,993,837	6,993,837
EE	0	0	31,243,502	31,243,502 E
PSD	0	0	10,000	10,000
TRF	0	0	0	0
Total	0	0	38,247,339	38,247,339
FTE	0.00	0.00	163.50	163.50

Est. Fringe	0	0	4,205,394	4,205,394
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: **Lottery Enterprise Fund (0657)**

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	6,993,837	6,993,837
EE	0	0	31,243,502	31,243,502 E
PSD	0	0	10,000	10,000
TRF	0	0	0	0
Total	0	0	38,247,339	38,247,339
FTE	0.00	0.00	158.50	158.50

Est. Fringe	0	0	4,205,394	4,205,394
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: **Lottery Enterprise Fund (0657)**

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of maximizing revenue for Missouri public education through the creation and sale of fun and entertaining products consistent with the highest levels of service, integrity and public accountability.

An "E" appropriation for expense and equipment is requested so the Lottery can continue to meet sales-related costs if revenues exceed projections.

3. PROGRAM LISTING (list programs included in this core funding)

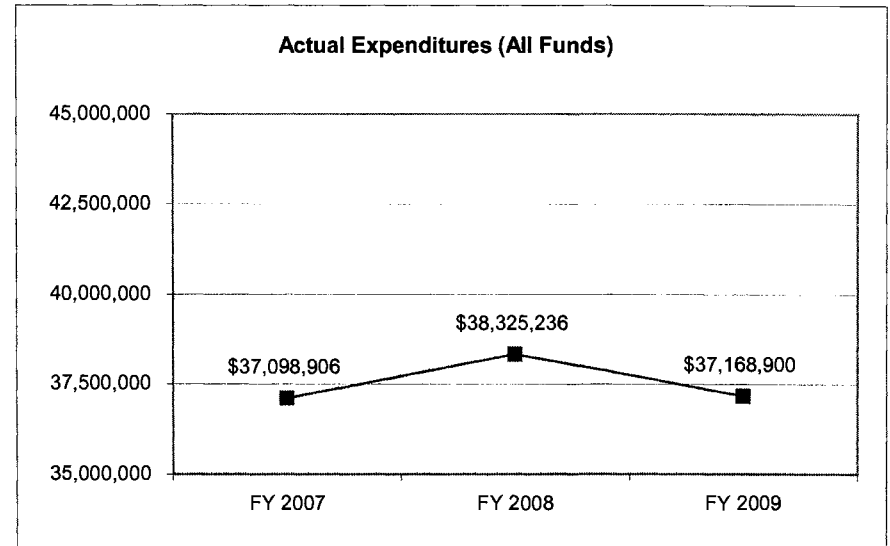
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	38,639,494	39,631,514	38,649,886	38,247,339 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	38,639,494	39,631,514	38,649,886	N/A
Actual Expenditures (All Funds)	37,098,906	38,325,236	37,168,900	N/A
Unexpended (All Funds)	1,540,588	1,306,278	1,480,986	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,540,588	1,306,278	1,480,986	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used for selected, specific sales-related costs when sales exceed budgeted expectations.

The "E" appropriation was exercised to increase the appropriation by an additional \$2,925,760 in FY07 and by \$2,700,000 in FY08.

CORE RECONCILIATION

DEPARTMENT OF REVENUE LOTTERY COMMISSION - OPERATING

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	163.50	0	0	6,993,837	6,993,837	
	EE	0.00	0	0	31,243,502	31,243,502	
	PD	0.00	0	0	10,000	10,000	
	Total	163.50	0	0	38,247,339	38,247,339	
DEPARTMENT CORE REQUEST							
	PS	163.50	0	0	6,993,837	6,993,837	
	EE	0.00	0	0	31,243,502	31,243,502	
	PD	0.00	0	0	10,000	10,000	
	Total	163.50	0	0	38,247,339	38,247,339	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	[#1868] PS	(5.00)	0	0	0	0	
NET GOVERNOR CHANGES		(5.00)	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE							
	PS	158.50	0	0	6,993,837	6,993,837	
	EE	0.00	0	0	31,243,502	31,243,502	
	PD	0.00	0	0	10,000	10,000	
	Total	158.50	0	0	38,247,339	38,247,339	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	181,865	7.01	164,243	6.00	187,674	7.00	187,674	2.00
ADMIN OFFICE SUPPORT ASSISTANT	262,669	8.29	263,607	8.00	230,341	7.00	230,341	7.00
SR OFC SUPPORT ASST (STENO)	95,824	3.00	99,964	3.00	99,964	3.00	99,964	3.00
MAILING EQUIPMENT OPER	25,349	1.00	51,238	2.00	0	0.00	0	0.00
COMPUTER OPER I	40,839	1.63	50,760	2.00	50,760	2.00	50,760	2.00
COMPUTER OPER III	106,365	3.13	102,156	3.00	102,156	3.00	102,156	3.00
COMPUTER OPERATIONS SPV II	44,167	1.00	44,220	1.00	44,220	1.00	44,220	1.00
COMPUTER INFO TECH TRAINEE	3,187	0.11	30,096	1.00	0	0.00	0	0.00
COMPUTER INFO TECHNOLOGIST I	85,576	2.49	69,288	2.00	69,288	2.00	69,288	2.00
COMPUTER INFO TECHNOLOGIST II	128,640	3.00	164,904	4.00	167,808	4.00	167,808	4.00
COMPUTER INFO TECHNOLOGIST III	192,055	3.87	148,560	3.00	200,556	4.00	200,556	4.00
COMPUTER INFO TECH SUPV II	66,999	1.00	67,080	1.00	67,080	1.00	67,080	1.00
COMPUTER INFO TECH SPEC I	221,447	3.92	222,060	4.00	227,076	4.00	227,076	4.00
COMP INFO TECHNOLOGY MGR II	76,192	1.00	76,284	1.00	76,284	1.00	76,284	1.00
STOREKEEPER II	93,880	3.00	97,951	3.00	97,951	3.00	97,951	3.00
PROCUREMENT OFCR I	40,919	1.00	42,686	1.00	42,686	1.00	42,686	1.00
OFFICE SERVICES COOR I	53,556	1.09	51,163	1.00	51,163	1.00	51,163	1.00
ACCOUNTANT I	31,138	1.00	32,484	1.00	32,484	1.00	32,484	1.00
ACCOUNTANT II	63,927	1.62	83,009	2.00	83,009	2.00	83,009	2.00
CH ACCOUNTANT	68,656	1.28	115,905	2.00	53,766	1.00	53,766	1.00
ACCOUNTING SPECIALIST III	21,626	0.46	0	0.00	50,577	1.00	50,577	1.00
RESEARCH ANAL II	38,502	1.02	39,560	1.00	0	0.00	0	0.00
RESEARCH ANAL IV	57,900	1.02	59,066	1.00	59,066	1.00	59,066	1.00
PUBLIC INFORMATION SPEC I	36,798	1.01	73,607	2.00	36,803	1.00	36,803	1.00
PUBLIC INFORMATION COOR	163,173	4.32	152,640	4.00	158,109	4.00	158,109	4.00
TRAINING TECH II	7,456	0.17	46,950	1.00	0	0.00	0	0.00
TRAINING TECH III	39,320	0.83	0	0.00	48,600	1.00	48,600	1.00
EXECUTIVE I	245,000	6.67	267,320	7.00	267,320	7.00	267,320	7.00
EXECUTIVE II	89,396	2.02	92,149	2.00	92,149	2.00	92,149	2.00
MANAGEMENT ANALYSIS SPEC II	76,084	1.60	100,089	2.00	134,106	3.00	134,106	3.00
TELECOMMUN ANAL III	0	0.00	38,700	1.00	0	0.00	0	0.00
MAINTENANCE WORKER II	32,213	1.00	32,256	1.00	32,256	1.00	32,256	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING CORE								
MAINTENANCE SPV II	47,162	1.03	45,984	1.00	45,984	1.00	45,984	1.00
GRAPHIC ARTS SPEC III	36,333	1.03	36,797	1.00	36,797	1.00	36,797	1.00
GRAPHICS SPV	50,015	1.00	52,176	1.00	52,176	1.00	52,176	1.00
SATELLITE BROADCAST & VID PROD	102,677	2.04	104,828	2.00	104,828	2.00	104,828	2.00
LOTTERY SALES TECHNICIAN	596,315	20.87	640,887	21.50	576,044	19.50	576,044	19.50
LOTTERY SALES REPRESENTATIVE	1,580,295	42.49	1,272,921	33.00	1,542,439	41.00	1,542,439	41.00
LOTTERY SALES COORDINATOR	332,965	6.90	344,941	7.00	344,941	7.00	344,941	7.00
LOTTERY SECURITY SPECIALIST	110,980	2.01	113,280	2.00	113,280	2.00	113,280	2.00
FISCAL & ADMINISTRATIVE MGR B1	58,847	1.00	61,389	1.00	61,389	1.00	61,389	1.00
HUMAN RESOURCES MGR B1	58,850	1.04	59,069	1.00	59,069	1.00	59,069	1.00
LOTTERY MGR B1	178,034	3.29	218,674	4.00	218,674	3.00	218,674	3.00
LOTTERY MGR B2	353,188	6.12	362,381	6.00	362,381	6.00	362,381	6.00
LOTTERY MGR B3	150,145	2.00	152,944	2.00	152,944	2.00	152,944	2.00
DIVISION DIRECTOR	177,532	2.00	185,202	2.00	185,202	2.00	185,202	2.00
DESIGNATED PRINCIPAL ASST DIV	204,784	2.93	302,919	4.00	214,987	3.00	214,987	3.00
STUDENT WORKER	16,399	0.95	0	0.00	0	0.00	0	0.00
CLERK	10,823	0.43	0	0.00	0	0.00	0	0.00
COMPUTER OPERATOR	437	0.02	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYST	8,940	0.21	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	6,317	0.14	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	51,974	1.13	47,801	1.00	47,801	1.00	47,801	1.00
PRINCIPAL ASST BOARD/COMMISSION	107,025	1.00	111,649	1.00	111,649	1.00	111,649	1.00
TOTAL - PS	6,930,755	169.19	6,993,837	163.50	6,993,837	163.50	6,993,837	158.50
TRAVEL, IN-STATE	66,252	0.00	116,000	0.00	114,000	0.00	114,000	0.00
TRAVEL, OUT-OF-STATE	14,259	0.00	25,500	0.00	25,500	0.00	25,500	0.00
SUPPLIES	591,243	0.00	655,000	0.00	800,000	0.00	800,000	0.00
PROFESSIONAL DEVELOPMENT	94,453	0.00	100,000	0.00	130,000	0.00	130,000	0.00
COMMUNICATION SERV & SUPP	4,142,272	0.00	4,245,000	0.00	4,300,000	0.00	4,300,000	0.00
PROFESSIONAL SERVICES	20,778,736	0.00	21,300,000	0.00	21,300,000	0.00	21,300,000	0.00
HOUSEKEEPING & JANITORIAL SERV	50,868	0.00	54,800	0.00	56,500	0.00	56,500	0.00
M&R SERVICES	1,509,345	0.00	1,724,000	0.00	1,296,501	0.00	1,296,501	0.00
COMPUTER EQUIPMENT	514,295	0.00	390,700	0.00	500,000	0.00	500,000	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
MOTORIZED EQUIPMENT	103,960	0.00	85,000	0.00	132,000	0.00	132,000	0.00
OFFICE EQUIPMENT	2,817	0.00	21,100	0.00	25,000	0.00	25,000	0.00
OTHER EQUIPMENT	356,472	0.00	279,000	0.00	300,000	0.00	300,000	0.00
PROPERTY & IMPROVEMENTS	33,338	0.00	48,000	0.00	50,000	0.00	50,000	0.00
BUILDING LEASE PAYMENTS	8,656	0.00	15,000	0.00	14,000	0.00	14,000	0.00
EQUIPMENT RENTALS & LEASES	1,423,051	0.00	1,532,000	0.00	1,500,000	0.00	1,500,000	0.00
MISCELLANEOUS EXPENSES	545,271	0.00	652,401	0.00	700,000	0.00	700,000	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	30,235,288	0.00	31,243,502	0.00	31,243,502	0.00	31,243,502	0.00
REFUNDS	2,857	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	2,857	0.00	10,000	0.00	10,000	0.00	10,000	0.00
GRAND TOTAL	\$37,168,900	169.19	\$38,247,339	163.50	\$38,247,339	163.50	\$38,247,339	158.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$37,168,900	169.19	\$38,247,339	163.50	\$38,247,339	163.50	\$38,247,339	158.50

PROGRAM DESCRIPTION

Department	REVENUE
Program Name	MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s):	LOTTERY - OPERATING - OTHER FUNDS

1. What does this program do?

The Missouri Lottery Commission is a revenue source for Missouri public education. This appropriation allows the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits monthly to the Lottery Proceeds Fund for appropriation.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200 - 313.351.

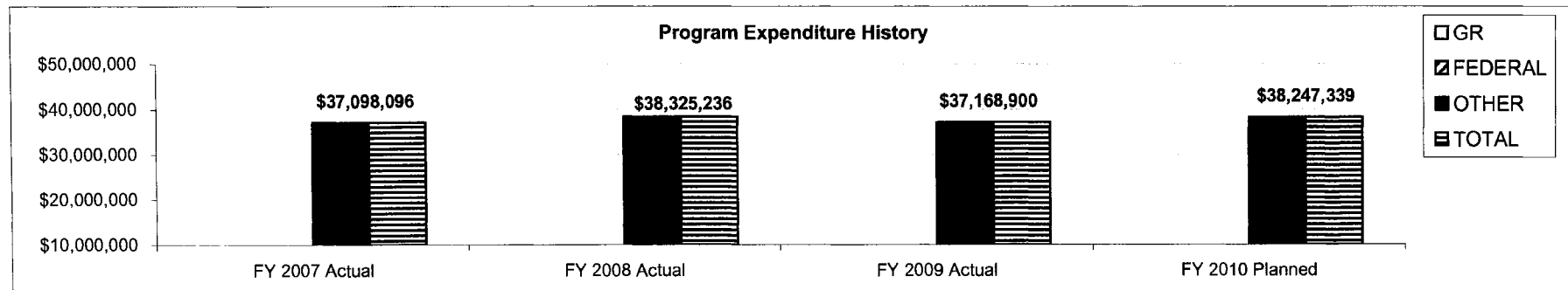
3. Are there federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



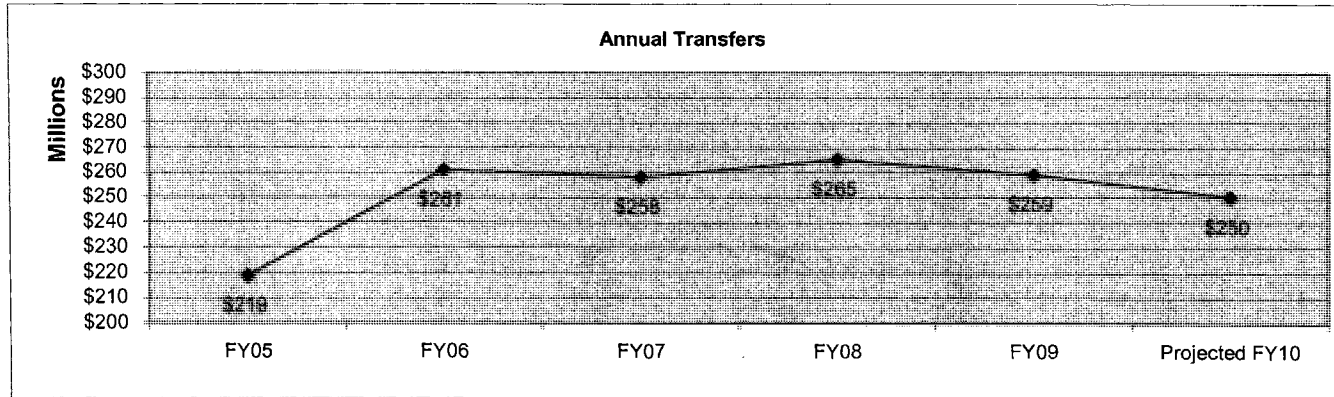
6. What are the sources of the "Other " funds?

Proceeds from the sales of tickets.

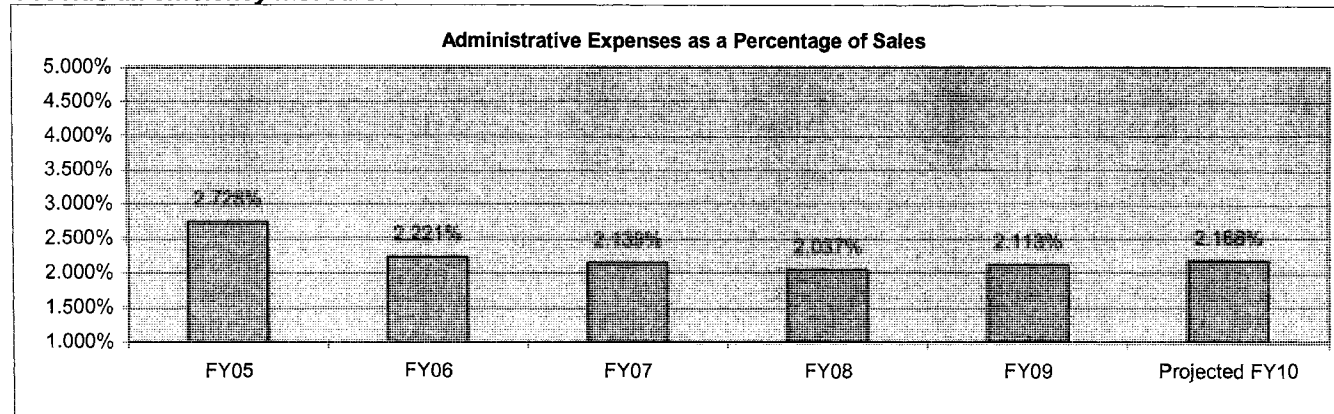
-428-
PROGRAM DESCRIPTION

Department **REVENUE**
 Program Name **MISSOURI LOTTERY COMMISSION**
 Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM
RANK: 1 OF 1

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
DI Name	SUPPORT INITIATIVE	DI#	1860022

1. AMOUNT OF REQUEST

FY 2011 Budget Request					FY 2011 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	3,120,000	3,120,000	EE	0	0	5,000,000	5,000,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	3,120,000	3,120,000	Total	0	0	5,000,000	5,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: **Lottery Enterprise Fund (0657)**

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other:	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Lottery Commission is requesting authorization to expend additional Lottery funds for the support of the Lottery's mission to maximize revenues for public education. Faced with the challenges of the current economy, competition from the new Arkansas Lottery, maturing core player base and products and changing consumer behavior, Lottery sales have, and will continue to be, negatively impacted. In addition, the Lottery was recently authorized to participate in a second multi-state numbers game with larger jackpots.

Directing additional resources to such crucial areas as advertising and product support and promotion are key components of a long-term strategy to ensure the Lottery continues to fulfill its mission of maximizing revenues for public education.

In accordance with RSMo Section 313.321, funds received from the sale of tickets are deposited within a state lottery fund, from which amounts "may be appropriated to the Missouri state lottery commission for administration, advertising, promotion, and retailer compensation".

NEW DECISION ITEM

RANK: 1 OF 1

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
DI Name	SUPPORT INITIATIVE	DI#	1860022

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

NOTE: The Lottery Commission originally requested \$3.12 million in additional funds, pending completion and evaluation of additional plans, studies and strategies necessary to achieve the desired sales, and profits to education, goals. In November of 2009, the Lottery Commission authorized a revised Decision Item Request be submitted for \$8.43 million.

The Lottery's advertising agency evaluated various industry advertising data, comparisons and related information in regards to the resource needs to positively impact sales and profits for education. The defined objective is to increase the per capita consumer spending on Missouri Lottery products by \$10.52, to a level of \$174.13. This would be a 6.43% increase in current product sales. To achieve this near-term sales potential, the investment in advertising media and production costs was determined to be \$10 million. This would enable the Lottery to produce approximately 500 million impressions on consumers from various media sources. The \$10 million advertising request would be funded from this new decision item for \$8.43 million and the current \$1.57 million currently being spent by the Lottery for media and production costs.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Professional Services					3,120,000		3,120,000		
							0		
							0		
Total EE	0		0		3,120,000		3,120,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	3,120,000	0.0	3,120,000	0.0	0

NEW DECISION ITEM
RANK: 1 OF 1

Department	REVENUE			Budget Unit		87212C				
Division	MISSOURI LOTTERY COMMISSION									
DI Name	SUPPORT INITIATIVE			DI# 1860022						
	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
							0	0.0		
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0		0
Professional Services					5,000,000		5,000,000			
							0			
							0			
							0			
Total EE	0		0		5,000,000		5,000,000			0
Program Distributions							0			
Total PSD	0		0		0		0			0
Transfers										
Total TRF	0		0		0		0			0
Grand Total	0	0.0	0	0.0	5,000,000	0.0	5,000,000	0.0		0

NEW DECISION ITEM

RANK: 1 OF 1

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
DI Name	SUPPORT INITIATIVE	DI#	1860022

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: 1 OF 1

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
DI Name	SUPPORT INITIATIVE	DI#	1860022

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL								
Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Lottery Support Initiative - 1860022								
PROFESSIONAL SERVICES	0	0.00	0	0.00	3,120,000	0.00	5,000,000	0.00
TOTAL - EE	0	0.00	0	0.00	3,120,000	0.00	5,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$3,120,000	0.00	\$5,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$3,120,000	0.00	\$5,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	115,306,770	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	115,306,770	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL	115,306,770	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
GRAND TOTAL	\$115,306,770	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	102,000,000	102,000,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	102,000,000	102,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: **Lottery Enterprise Fund (0657)**

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	102,000,000	102,000,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	102,000,000	102,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's instant ticket and on-line games. Prize structures of games are established at levels to maximize sales and revenues for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed projections.

3. PROGRAM LISTING (list programs included in this core funding)

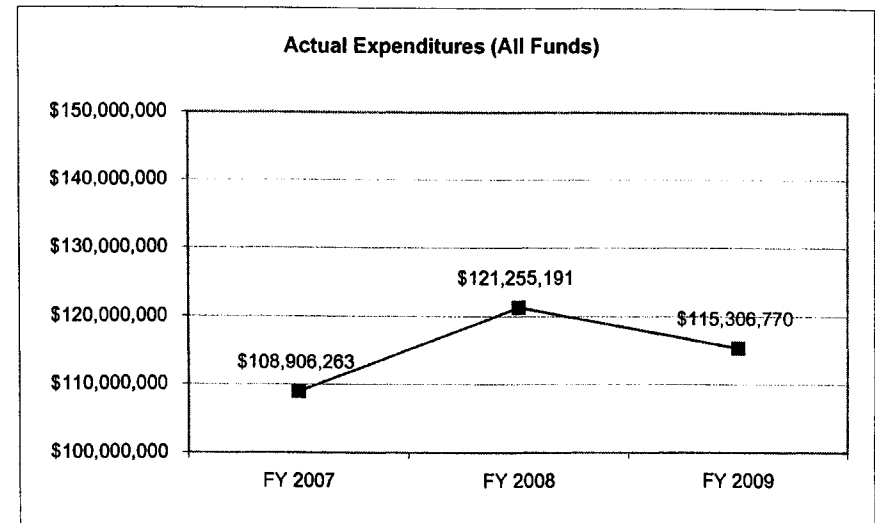
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.
Appropriation (All Funds)	115,000,000	125,000,000	125,000,000	102,000,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	115,000,000	125,000,000	125,000,000	N/A
Actual Expenditures (All Funds)	108,906,263	121,255,191	115,306,770	N/A
Unexpended (All Funds)	6,093,737	3,744,809	9,693,230	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	6,093,737	3,744,809	9,693,230	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when the actual prize payments exceed projections due to sales in excess of projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional \$35,000,000 in FY07, by \$23,000,000 in FY08 and by \$23,000,000 in FY09.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	EE	0.00	0	0	102,000,000	102,000,000	
	Total	0.00	0	0	102,000,000	102,000,000	
DEPARTMENT CORE REQUEST	EE	0.00	0	0	102,000,000	102,000,000	
	Total	0.00	0	0	102,000,000	102,000,000	
GOVERNOR'S RECOMMENDED CORE	EE	0.00	0	0	102,000,000	102,000,000	
	Total	0.00	0	0	102,000,000	102,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	115,306,770	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	115,306,770	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
GRAND TOTAL	\$115,306,770	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$115,306,770	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	259,006,284	0.00	260,000,000	0.00	235,000,000	0.00	250,000,000	0.00
TOTAL - TRF	259,006,284	0.00	260,000,000	0.00	235,000,000	0.00	250,000,000	0.00
TOTAL	259,006,284	0.00	260,000,000	0.00	235,000,000	0.00	250,000,000	0.00
GRAND TOTAL	\$259,006,284	0.00	\$260,000,000	0.00	\$235,000,000	0.00	\$250,000,000	0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

1. CORE FINANCIAL SUMMARY

	FY 2011 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	235,000,000	235,000,000
Total	0	0	235,000,000	235,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: **Lottery Enterprise Fund (0657)**

	FY 2011 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	250,000,000	250,000,000
Total	0	0	250,000,000	250,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer amount through innovative product development, effective marketing, efficient distribution and superior customer service.

The reduction in the FY2011 budget request reflects the projected impact of the addition of a lottery in Arkansas, a weakened economy and economic uncertainties, as well as limited resources to support and promote Lottery products.

An "E" appropriation is requested to allow profits to continue to be transferred is sales and profit goals exceed projections.

3. PROGRAM LISTING (list programs included in this core funding)

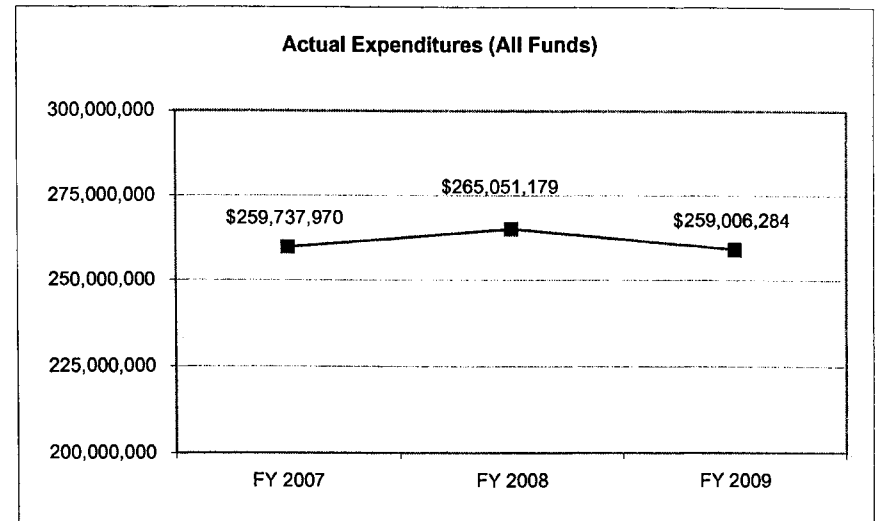
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

4. FINANCIAL HISTORY

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Current Yr.	
Appropriation (All Funds)	273,681,991	270,150,000	260,000,000	260,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	273,681,991	270,150,000	260,000,000	N/A	
Actual Expenditures (All Funds)	259,737,970	265,051,179	259,006,284	N/A	
Unexpended (All Funds)	13,944,021	5,098,821	993,716	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	13,944,021	5,098,821	993,716	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when profits exceed projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional \$55,000,000 in FY07 and \$34,000,000 in FY08.

CORE RECONCILIATION

DEPARTMENT OF REVENUE LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	260,000,000	260,000,000	
	Total	0.00	0	0	260,000,000	260,000,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#1286] TRF	0.00	0	0	(25,000,000)	(25,000,000)	Reduction in anticipated transfer level due to declining sales levels.
NET DEPARTMENT CHANGES		0.00	0	0	(25,000,000)	(25,000,000)	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	235,000,000	235,000,000	
	Total	0.00	0	0	235,000,000	235,000,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	[#1286] TRF	0.00	0	0	15,000,000	15,000,000	Reduction in anticipated transfer level due to declining sales levels.
NET GOVERNOR CHANGES		0.00	0	0	15,000,000	15,000,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	250,000,000	250,000,000	
	Total	0.00	0	0	250,000,000	250,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2009	FY 2009	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2011
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	259,006,284	0.00	260,000,000	0.00	235,000,000	0.00	250,000,000	0.00
TOTAL - TRF	259,006,284	0.00	260,000,000	0.00	235,000,000	0.00	250,000,000	0.00
GRAND TOTAL	\$259,006,284	0.00	\$260,000,000	0.00	\$235,000,000	0.00	\$250,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$259,006,284	0.00	\$260,000,000	0.00	\$235,000,000	0.00	\$250,000,000	0.00